HAND-BOOK

OF

THE CIRCULAR ORDERS

AND

NOTIFICATIONS
OF THE GOVERNMENT OF INDIA
AND OF THE GOVERNMENT OF BENGAL.

From December 31st 1883 to March 31st 1886.

VOL. II.

PUBLISHED

BY

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BURDWAN.

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PREFACE.

The encouragement which the Compiler has met with in publishing the two successive editions of the Hand-Book of the Notifications and Circular Orders of the Government of India and the Government of Bengal, combined with the fact of several important circulars and notifications having been issued after the publication of the second edition of the said Hand-book has led him to bring out the present compilation.

It contains circulars and notifications from the 31st December 1883 to the 31st March 1886, some of which, it will be found, supersede or modify some of the circulars issued previously. For facility of reference a table has been appended to this book shewing at a glance which circulars or notifications of the first volume have been cancelled or modified. The arrangement of the circulars of the present compilation has been made according to the scheme that was followed in compiling Volume I.

The Compiler having in the course of his duties met with some circulars which were omitted from the first volume has thought it proper to publish them in a separate pamphlet as a suppliment to Volume I.

In conclusion the compiler humbly begs to offer his sincere thanks to Mr. S. H. C. Tayler, District Judge of Burdwan, for the pains he has taken in going through the present compilation.

BURDWAN,
11*th May* 1886.

CHANDRA NATH GHOSE,
Seristadar, District Judge's Court, Burdwan.

A TABLE SHEWING WHICH CIRCULARS, NOTIFICATIONS, RESOLUTIONS AND LETTERS IN VOLUME I OF HAND-BOOK OF THE CIRCULAR ORDERS HAVE BEEN CANCELLED. MODIFIED &c.

CONSECUTIVE NUMBER OF CIRCULARS,&c.	BY WHAT OTHER CIRCULARS &c, CANCELLED, SUPERSEDED OR MODIFIED.
3.	Circular No. 4 J P, *dated*, June 2nd 1885.
4.	Circular No. 17, *dated*, November 8th 1884.
21.	Notification, *dated*, *January* 5th 1870, C.G. p 35.
27.	do do do
33 para (b)	Notification, *dated*, *September* 17th 1885 C. G. Part I, p 908.
97.	Notification No. 310, *dated*, *January* 21st 1886. I. G. Part I, p 40.
133.	Note to No 89 Vol II.
159	Notification, *dated*, *November* 1st 1885.
212. Para VI cl (1)	Circular No. 28 *J-D*, *dated*, *October* 1st 1884.
215.	Notification No. 310, *dated*, *January* 21st 1886. I. G. Part I, p 40.
255.	Section 143 cl. 1-Chap X, p 201 C. L. Code.
256.	Circular No. 6 *A-D*, *dated*, *June* 18th 1883.
333.	Circular No. 20, *dated*, *September* 24th 1885.
363. Para 5 (a) (cl c)	Notification No. 3515, *dated*, *October* 16th 1885.
363. (Para 7)	Notification No. 434, *dated*, *January*. 28th 1885. I. G. Part I, p 56.
366.	Circular No. 4 *J-D*, *dated*, *June* 2nd 1885.
390.	Circular No. 7, *dated*, *December* 2nd 1885.
394.	Circular No. 7 *J-D*, *dated*, *September* 11th 1885.
419.	Circular No. 20, *dated*, *September* 24th 1885.
439.	Notification No. 310, *dated*, *January* 21st 1886. I. G. Part I, p 40.

BENGAL SECRETT

HAND-BOOK

OF

THE CIRCULAR ORDERS

AND

NOTIFICATIONS.

1. CIRCULAR No. 38 J, *dated, December* 31st 1883.

Mint Master, Calcutta, should supply seals for Notaries Public to such District Judges and Magistrates as indent on him for them. The seal should be a plain, circular one, with the name of the Notary Public and the circumscription " Notary Public. " *

2. INDIA Government's Letter No. 1-2, *dated, January* 3rd 1884.

When certificates are required to justify mere casual leave of absence it is not necessary to insist on the course prescribed in India Government's order No 8-410, dated, November 13th 1883.

3. CIRCULAR No. 2, *dated, January* 8th 1884.

Members of Volunteer Corps using public ferries when going to or returning from parades, *in uniform*, are exempted from the payment of tolls.

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* Government servants appointed Notaries Public are allowed to defray all legal expenses incurred by them in the discharge of their duties as such Notaries Public, out of the fees received by them, the balance being duly credited to Government. They will note in the credit slip the full amount of the fees received and *per contra*, the expenses disbursed therefrom. (Note 2, Rule I, C. A. Code)

4. CIRCULAR No. 3, *dated, January* 17th 1884.

No municipal tax whatsoever shall be levied in any cantonment in British India on public property.

5. CIRCULAR No. 94, *dated, January* 17th 1884.

Applications for Cowell's Law Reports and Indian Appeals should be addressed to the Judicial Department. The English Law Reports and Weekly notes are allowed to certain officers only, on the authority of that Department.

6. CICULAR No. 2 A, *dated, January* 18th 1884.

Civil and military servants of the Government are prohibited from entering into pecuniary arrangements with members of the service or department to which they belong, in connection with the resignation of any appointment held by them. Officers of Government are warned that any violation of these orders will be severely visited on the offender.

7. INDIA Government's Resolution No. $\frac{4}{51\text{-}64}$, *dated, January* 24th 1884.

Every postal employeé who effects a life insurance must submit to a medical examination. Such examination shall be held by the Civil Surgeon, without any fee ; and that in places unprovided with a Civil Surgeon, the duty of examining shall devolve upon any Government medical officer under Army Circular No. 189 of 1881.

8. NOTIFICATION No. 690, *dated, February* 1st 1884. I. G. Part. I. p. 32.

When a part of an estate paying annual revenue to

Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the court fee payable on the institution of a suit for the possession of a fractional share of that part shall not exceed five times such proportion of the revenue separately assesed on that part as may be rateably payable in respect of the share.

9. India Government's Letter No. $\frac{4}{161\text{-}70}$, *dated, February* 4th 1884.

In every case of leave granted to an officer going to Europe on medical certificate, a duplicate of the medical report on which the leave is sanctioned should be submitted to the India office.

10. Circular No. 5J, *dated, February* 6th 1884.

The Negotiable Instruments Act gives no power to remove a Notary Public from his office, and that, so long as the Act remains in its present form, all persons appointed Notaries Public will continue to hold their office for life notwithstanding their retirement from or resignation of the Government service.

11. Notification No. 786, *dated, February* 8th 1884.

Remits the stamp duty payable under Act I of 1879 on receipts given by or on behalf of depositors in the East Indian Railway Savings Bank for sums of money withdrawn from the Bank in all cases in which, but for this exemption, such receipts would be liable to stamp duty.

12. CIRCULAR No. 4, *dated, February* 9th 1884.

In any cantonment situated in British India in which a house-tax is for the time being imposed under section 21 of the Cantonment's Act (III of 1880), unoccupied houses shall be exempted from the payment of the tax.

13. CIRCULAR No. 6 J, *dated, February* 11th 1884.

When permission is applied for, under section 495 Cr. P. Code to conduct the prosecution in cases under the Excise and Opium laws by an Excise Inspector or Sub-inspector, such permission, save in cases where there appears to be very strong grounds for refusing it, should be given by Magistrates.

14. CIRCULAR Memo. No. 742 J, *dated, February* 14th 1884.

The Judicial authorities should submit all cases in which women were found guilty of murdering their infant children to the Local Government or Administration so as to give an opportunity for a consideration of the question whether any commutation or reduction of the sentence should be allowed, it being left to the Local Governments to take such action in cases thus reported as might seem advisable under the particular circumstances of each case.

The Police administration reports should contain a special section noticing the subject, and that Local Governments and Administrations, in reviewing the reports, should note any cases in which they may have interfered since the submission of the report.

15. CIRCULAR No. 7 J, *dated*, *February* 20th 1884.

The attention of all Local Governments and Heads of Departments is drawn to the imperative duty which devolves upon them of taking severe notice of the misconduct of clerks and other employées who allow themselves to fall into embarrassed circumstances. It is no valid excuse for hopeless indebtedness to show that it has been caused by standing security for friends, the plea which is frequently put forward in such cases. Assistants in Government offices should clearly understand that, if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal.

16. CIRCULAR No. 8 J, *dated*, *February* 25th 1884.

The Resolution of the 10th January 1883 should not apply to petty purchases in the local market not exceeding Rupees 10 in value out of contingent allowance, if the officers making such purchases are granted such allowance. The previous sanction of Government should be obtained in cases in which the cost of the article required exceeds Rs 10.

17. CIRCULAR No. 3, *dated*, *March* 4th 1884.

The following rules are prescribed for the future guidance of District officers and Heads of Departments on the subject of the security bonds to be taken from Treasurers and other Government officers.

1. The head of every office may at his discretion exempt from the rule any officer, whatever his salary,

if he is not charged with the custody or receipt of public money.

2. Any officer who is charged with the custody or receipt of public money may be exempted from the rule at the discretion of the head of the office, if his salary does not exceed Rs 50 per mensem.

3. No other officer shall be exempted from the rule without the express orders of Government in each case.

18. CIRCULAR No. 5, *dated*, *March* 5th 1884.

Gives a list of the spelling of the names of the more important places in British Burmah.

19. CIRCULAR No. 6A, *dated*, *March* 22nd 1884.

Draws attention to standing orders regulating the connection of public servants with land-holding and commercial speculation in India.

20. CIRCULAR No. 9 J, *dated*, *March* 24th 1884.

The pound farmers should execute a Kabooliyat in the prescribed form. It must be stamped as a bond in accordance with art 13 of schedule I, Indian Stamp Act, the stamp duty being paid by the pound keeper under section 29 (a) of the Act. The document does not require registration.

21. CIRCULAR No. 10 J, *dated*, *March* 26th 1884.

Any person who represents himself as a pleader or Muktear engaged for the defence should have free access to prisoners while under police custody, in the court precincts only on the production of written

authority on a blank paper from the court before which the prisoner is on trial. Unlicensed practitioners are excluded from the benefit of the rule.

22. CIRCULAR MEMO. No. 1557J, *dated*, *March* 31st 1884.

No department or Local Government shall, as a matter of right, call on the Mint-master to do work not falling within the scope of the ordinary work of a mint. The Mint-master should, however, undertake work for a department or Local Government when he finds that he can safely and economically do so with reference to the amount of coinage going on at the time.

23. NOTIFICATION No. 141, *dated*, *April* 4th 1884.

Exempts from stamp duty policies of life insurance and the contracts for monthly allowances granted by the Director General of the Post office of India, in accordance with the rules for Postal Life insurance and monthly allowances issued under the authority of the Government of India.

24. MIS. Circular No. 2 T–F, *dated*, *April* 13th 1884.

Application for missing copies or parts of copies of the *Gazette of India* when required to complete files may be made to the Government of Bengal and not to the Government of India.

25. CIRCULAR No. 4 J–D, *dated*, *April* 14th 1884.

The Jurisdiction over European British subjects

conferred by sections 443 and 446 of the Code of Criminal Procedure upon Magistrates of the first class, who are themselves Justices of the Peace and European British subjects, has in no respect been taken away by the amending Act III of 1884. Charges of the less heinous offences brought against European British subjects should as far as possible be disposed of under these sections.

There is nothing in section 451 A which affects the power of the Magistrate to dispose of a case as at present, should the accused not demand a jury, or to commit an accused person for trial under section 347 or section 447 of the Code. If the Magistrate at any stage of the proceedings thinks the case before him is one for the Sessions or High Court, he should of course, as now, commit the accused. All Collectors of districts in which sessions trials are now held with the assistance of assessors, should prepare in conjunction with the Judges, a list of persons liable to serve as jurors, in the manner directed in section 321. Cr. P. Code.

26. CIRCULAR No. 5 J-D, *dated, April* 14th 1884.

Appeals to the Government of Bengal against decisions of District Judges by the ministerial officers of the Civil Courts must be submitted through the authority whose decision is questioned.

N. B. This rule is also applicable to cases in which appeals are preferred against the decisions of Magistrates, by Police officers, Chowkidars and the like.

27. CIRCULAR No. 6 T–M, *dated, May* 12th 1884.

Directs that the following clause be added to rule 8 of Government Circular No. 60, dated, the 21st September 1879.

The *bonafide* expenses incurred by a Municipality on account of the cost of the burial or cremation of the corpses of persons dying intestate within Municipal limits, should also be included in Form III, and should be paid at once from the estate of the deceased to the Vice-Chairman of the Municipality, on his presenting a duly receipted bill for the amount to the Judge.

28. CIRCULAR No. 3 T-F, *dated, May* 13th 1884.

When a Munsiff or Subordinate Judge is deputed on temporary duty away from his head quarters, the ministerial establishment accompanying him shall, during the period of such deputation, be entitled to draw the deputation allowances specified below :—

For the first month—25 per cent. of their salaries. For the second and third months–12½ per cent. of their salaries.

After the third month—Nil.

The period during which any such allowance is drawn is not an authorized halt within the meaning of the Civil Travelling Allowance Code.

29. CIRCULAR No. 6 T-F, *dated, June* 9th 1884.

The term "day" given in section 3 (k) of the Civil Travelling Allowance Code means a calendar day beginning and ending at midnight : provided that this definition shall not entitle an officer to draw daily allowance

for 2 days if his total absence from head quarters is less than 24 hours.

30. CIRCULAR No. 7 T-F, *dated, June* 11th 1884.

Directs the addition of the following note to section 58 of the Travelling Allowance Code.

If there are only two classes of accommodation in a steamer, an officer of the 2nd class is entitled to passage-money by the higher of the two classes of accommodation, and an officer of the 3rd class to passage-money by the lower of the two.

If there are four classes of accommodation in a steamer, an officer of the 2nd class will be entitled to passage-money by the second of the four classes of accommodation, and an officer of the 3rd class to passage-money by the third of those four classes.

31. CIRCULAR No. 8 T-F, *dated, June* 13th 1884.

Bonds deposited by a treasurer or other official should be retained by Government for a year, and other securities for six months, after an officer has vacated his appointment, and that words providing for this might for the future be introduced in bonds before signature.

32. CIRCULAR No. 19 P-D, *dated, June* 17th 1884.

In cases where documents have to be executed on behalf of Government, they must invariably be in the English language, a translation being furnished to the other parties to the transaction, should they so desire.

33. CIRCULAR No. 2 A-D, *dated, June* 20th 1884.

Substitutes Act III (B.C.) of 1884 for Act V (B.C.) of 1876 in the list of Laws and Regulations enumerated

in Appendix I to the Rules for the regulation of the departmental examinations of Assistant Magistrates and others, dated, the 21st March 1883.

34. CIRCULAR No. 3 T-G, *dated*, *June* 21st 1884.

Local officers should send as letters by Zemindari dâk any official papers, such as records, which it is not desirable to send with the ends open. The papers will not then be charged with postage.

35. CIRCULAR No. 9 T–F, *dated*, *June* 28th 1884.

Whenever applications for sanction to fresh expenditure are submitted, it should be distinctly stated, whether provision for the proposed charge has or has not been made in the Budget Estimate of the year, and if not, whether it can be met from savings in the existing grants.

36. CIRCULAR No. 10 T–F, *dated*, *June* 28th 1884.

An officer may draw pay and allowances for any period that he may spend on duty beyond the limits of his jurisdiction, with the sanction of the Government which he serves, or, if he be a subordinate officer, with the sanction of his immediate departmental superior. When, however, extra expenditure chargeable to Imperial Revenues is involved, the confirmation of the Government of India is necessary.

No special provision appears to be necessary to enable an officer to draw travelling allowance when on duty beyond the limits of the circle of his duty; section 21 of the Civil Travelling Allowance Code being clear as to his title to do so, provided he leaves his jurisdiction under proper authority.

37. CIRCULAR No. 10 T–M, *dated, June* 30th 1884.

The Government will not be responsible for the payment of pleader's fees in litigation in which Municipalities may engage, unless the proceedings are duly authorized by Government.

38. CIRCULAR No. 11 T-F, *dated, July* 7th 1884.

A certificate should be appended to the annual return of securities furnished by Ministerial officers stating that the securities entered in it have been revised by the head of the office, and found to be good and sufficient.

39. CIRCULAR No. 4 P, *dated, July* 15th 1884.

When a Magistrate present at his head quarters is unable in any week to visit the District Jail, he should record a special order, stating the cause of his inability to do so, and deputing an officer, under rule 51 of the Jail Code, to perform that duty on a specified date, and that the officer so deputed should, at the time of recording his visit to the Jail, quote the number and date of such order in the visitor's Minute Book. The officer visiting the Jail during the absence of the Magistrate should also append to his signature in the visitor's Minute Book the words " in charge of the station during the absence of the Magistrate ".

40. CIRCULAR MEMO. No. 1119-1207 T-G, *dated, July* 19th 1884.

All parcels intended for the office of the Secretary of State for India may be transmitted direct by Government Agency in the usual manner.

41. CIRCULAR No. 12 T-F, *dated, July* 22nd 1884.

A complete check over the payment of money into

the Treasury, and over the proper credit of items of revenue in the public accounts, can only be secured by a comparison of the departmental accounts with those of the central office of account.

The Accountant General should therefore render to the Chief Controlling authorities periodical returns of the amounts credited under each class of receipt who will compare these accounts with the departmental returns, to ascertain the cause of any differences and reconcile them in communication with the Accountant General, causing any necessary corrections to be made, whether in the departmental accounts or in the books of the Accountant General.

42. LETTER No. 2004 J, *dated, August* 1st 1884.

Authorises the Magistrates of districts to call for any record from a Magistrate of the first class as they did under the old Code of Criminal Procedure, Act X of 1872, notwithstanding any thing contained in the recent ruling of the High Court in the case of Nobin Krishna Mukherjea I. L. R. 10 Cal. p 268 and to report the first case that may occur to the Government of Bengal.

N. B. This Circular has since been practically superseded by Circular No. 2 J, dated, 1. 2. 86 (see No. 143).

43. CIRCULAR No. 14 T–F, *dated, August* 1st 1884.

Sanctions the increase of the mileage rate admissible under the Civil Travelling Allowance Code, to all officers in the Districts of the Dacca and Chittagong Divisions, and the Districts of the 24–Pergunnahs,

Jessore, and Khulna, by 50 per cent, for journeys made by boat, and the increase of the daily rate admissible to district officers from Rs 5 to Rs 7-8. These officers will now be included in Sch F (c) of the Civil Travelling Allowance Code.

44. CIRCULAR No. 15 T-F, *dated*, *August* 1st 1884.

Copies of the weekly weather and crop reports, and the fortnightly prices current returns should not be submitted by Collectors to Commissioners.

45. CIRCULAR No. 17 T-F, *dated*, *August* 19th 1884.

Where Government officers or rules at persent require stamped receipts to be given in duplicate for purposes of record, duplicate receipts shall no longer be taken on behalf of Government, but certified copies of the original receipt shall be used.

46. CIRCULAR No. 24 J–D, *dated*, *August* 28th 1884.

An annual return of expenditure on stores should not be submitted to Government if it is blank.

47. NOTIFICATION No. 3319, *dated*, *September* 9th 1884. I. G. Part I p 325.

Remits the court fees payable, under clauses 6,7&9 of Schedule I of Act VII of 1870, on copies furnished by the Revenue Courts and Offices for the private use of persons applying for them.

This Notification shall not be deemed to exempt copies furnished thereunder from the payment of the fees chargeable on such copies when filed, exhibited or recorded in any Court of Justice or received by any public officer.

48. CIRCULAR No. 7 T-G, *dated, September* 18th 1884.

Draws attention to previous orders prohibiting the unauthorized communication to the public press of information derived from official sources, and points out that the communications so prohibited are not confined to matter still under discussion, but include also the unauthorized disclosure of matter finally decided on, but as to which the manner and the time of publication may be not less important than the matter itself.

48A. MISCELLANEOUS CIRCULAR No. 8 T-G, *dated, September* 20th 1884.

The following are the rules for the purchase of books and newspapers or other periodical publications at the public expense.

N. B. No change has however been made in the rules published from time to time.

The rules for regulating the purchase of books and newspapers or other periodical publications at the public expense are now contained in various orders and circulars, some of which are of old date and apt to be overlooked. It has therefore been considered desirable to consolidate them, and the rules in the succeeding paragraphs should in future guide all such purchases.

2. These rules apply to books or newspapers purchased at the cost of the Imperial and Provincial Revenues and of Incorporated Local Funds, but not to those purchased on account of Excluded Local Funds.

3. Books and newspapers or other periodical publications, whether published in or out of India, shall not be purchased or subscribed for at the public expense

by any public officer without the previous sanction of the Local Government, or, in the case of officers under the Government of India, of the Department to which the officer is subordinate.

4. Books for regimental schools, regimental and prison libraries, and military offices will, so far as the requisitions are in accordance with the rules in force in the Military Department, be bought under the orders of the Government of India in the Military Department for the Bengal Army, and of the Governments of Madras and Bombay for the armies in those Presidencies.

5. Books for the Educational Department should be obtained under the present rules and usage of the several Local Governments concerned.

6. The officers of the Account Department are enjoined to require proof of such sanction before admitting charges of this character.

7. Government does not undertake to supply books and newspapers indiscriminately, and supplies must be confined to what is found actually necessary for the public service independently of the desire of officers for improvement on subjects connected with their duties. Purchases of hand-books, manuals, practical guides, and the like should be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberative duties of advising Government on special or important subjects.

8. Commentaries or annotations on Acts of the Legislature will in no case be supplied by Government.

9. Directories and works of a cognate character

can only be allowed under special circumstances where there may be evident inconvenience to the public service if they are not at hand for reference.

10. Official publications issued in India, such as the Postal Guide, the Civil Lists, the Codes of the Financial or Public Works Departments, the Army Lists, &c., are to be supplied only under instructions from the Local Governments or Departments of the Government of India. No payment should be required for books of this class.

11. Official publications * (other than Parliamentary papers) published in England should be procured by the Departments of the Government of India, and by the Local Governments and Adminstrations requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the address of the Assistant Under-Secretary of State for India ; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

12. Parliamentary papers required for departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secre-

* The following are not to be considered official publications :—
Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply).
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

tary of State to the Home Department of the Government of India under the terms of his Despatch No. 5, dated 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

13. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

14. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

15. Payments for books, newspapers, and periodicals procured from abroad should by preference be made in India either through an agent or a bank on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the Local Accountant-General and the accounting officers of the Military and Public Works Departments, who should be responsible for the purchase of Bills.

49. NOTIFICATION No. 3626, *dated, September* 23rd 1884 I. G. Part I. p 343.

Remits the Court fees chargeable on applications for leave to occupy under direct engagement with Government land of which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold such land.

50. CIRCULAR No. 29 J–D, *dated, October* 1st 1884.

Directs that the following revised rule be substituted

for cl (1) Rule 7 of the rules contained in Government Circular No. 24, dated, the 12th April 1877 (No. 212, Volume I.)

*7. From the above rules are excepted—

(1) Government servants who shall receive no diet allowance, but shall be entitled to travelling allowance under the Rule in Chapter V of the Civil Travelling Allowance Code, which allowance shall be debited to the department which would bear the charge if the officer were on duty.

51. RESOLUTION No. 46–1668–82, *dated, October* 9th 1884.

Collectors and District officers should invariably acquire under section 16 of the Indian Treasure Trove Act the *whole* of any coins found, whether gold, silver or copper that appear to be gold and not of British mintage. The coins so acquired should be sent to the Asiatic society of the Presidency in which the coins are discovered, and the society concerned should report to the Local Government in whose Province the coins are found the number and nature of the coins, and their probable numismatic value. When possible the Local Government should present the following institutions with one specimen of each coin which may be deemed by the Society deserving of preservation viz:—

(1) The Asiatic Society of the Presidency in which the coins were found.

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* *Note.* Rule 6 of Volume I.

(2) } The Asiatic Societies of the other Presi-
(3) } dencies in the following order—Calcutta, Madras, or Bombay.

(4) The Indian Museum.

(5) The British Museum.

(6) The Lahore Museum.

(7) The Nagpore Museum.

(8) Any other local Museum the Local Government may select.

When only one specimen is found, it should be sent to the Indian Museum. If more than one specimen, but not sufficient for all the institutions named, are found, they should be distributed, as far as they will go, in the order laid down in the preceding paragraph. If a sufficient number of coins is found to leave a surplus after distribution to all the institutions named, such surplus should be offered for sale to Collectors of coins at their numismatic value for one year. Notice of the fact will no doubt be published in the Journals of the Asiatic Societies *gratis*, as a return for obtaining their specimens free of cost. These sales should be conducted by the Mint Authorities of the Presidency to whom the societies should make over the balance of the coins after distribution to the institutions. The Mint Authorities might from time to time advertise coins in the Government Gazette, Part II, and keep a register of Numismatists who wish to have the opportunity of purchasing coins. Any coins not sold, and any coins not worth selling, should be dealt with by the Mints and melted down.

Collectors and District officers should, at the same time, be empowered to purchase any coins of the age and description stated above, when they are less than rupees ten in value, from finders, on the terms laid down in section 16 of the Act. These coins should be also treated in the manner above described.

51A. RESOLUTION No. 3904, *dated*, *October* 11th 1884.

Authorises Local Governments to allow refunds, on the usual conditions, when application is made within one year from the date of purchase of the stamp, or one year from the date on which the stamp was spoiled or rendered useless. Local Governments may, at their discretion, delegate this power to any subordinate authority.

52. CIRCULAR No. 33B, *dated*, *October* 17th 1884.

All the permanent furniture required for any Provincial Building shall in the first instance be supplied by the Public Works Department. In submitting estimates it will therefore be necessary to include all these articles. Furniture once supplied will not be renewed or repaired by this Department, nor will any additional furniture be supplied after a building has once been handed over to the Civil authorities.

Artieles which require constant renewal, such as matting, carpets, window, blinds, &c, will as at present be provided for by the Civil Department.

53. CIRCULAR No. 21 T–M, *dated*, *October* 19th 1884.

Rules for the election of Municipal Commissioners in all Municipalities except Howrah and the Suburbs of Calcutta under Act III (B. C.) of 1884.

Of the qualification of voters.

1. Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.

2. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Re. 1-8 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.

3. Subject to the proviso contained in rule 1, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid in respect of any of the rates imposed by the Act an aggregate amount of not less than Re 1-8, is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mooktear, or holds any office or employment carrying a salary of not less than Rs 50 per mensem, shall be entitled to vote.

Of the registration of voters.

4. As soon as possible after these rules shall have been published, the Magistrate of the district shall cause to be prepared a register of persons qualified to vote. Such register shall be prepared from the assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall from time to time be corrected and added to as the Magistrate may direct. It

shall be the duty of the Chairman of the Municipality to furnish the Magistrate or the Sub-Divisional Officer with any available information required for the preparation and correction, from time to time, of the register in question.

5. At least one month before the date fixed for the elections as hereinafter provided, an extract from the register, showing the persons qualified to vote within each Ward, shall be published at suitable places within that ward. A copy of the whole register shall also be published at the municipal office.

6. The Magistrate, or such other gazetted officer as he may depute for the purpose, shall sit to hear and decide objections to, and claims for, registration of voters on some date of which at least three days' notice shall have been given, and which shall be at least ten days after the publication of the lists in question, and at least one week before the date fixed for the commencement of the elections ; and such decision shall be final.

7. The ward lists as amended, after the hearing and decision of claims and objections, shall be considered as the final lists of persons entitled to vote at the elections, and no person whose name does not appear in the ward lists shall be permitted to vote.

Of the qualification and the nomination of candidates.

8. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.

9. Any rate-payer qualified to vote may nominate any other qualified person as a candidate.

10. The Magistrate shall, at least six weeks before the date fixed for the commencement of the elections, issue notices calling for nominations of candidates. Such nominations shall be delivered at the municipal office within fourteen days from the date of publication of the notices in question. No names of candidates shall be received after the expiration of such period.

11. The preliminary list of candidates, with the names of the person, nominating them, shall be published in each ward, and at the municipal offices at least three weeks before the date fixed for the commencement of the elections. A notification shall at the same time be published, fixing a date for the hearing of objections to candidates. Such date shall be at least one week later than the publication of the notification in question.

12. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall hear and decide all objections to candidates ; and such decision shall be final. Before publishing the final list, he shall ascertain that all the candidates are eligible and willing to stand for election.

13. The final list of candidates shall be published in each ward, and at the municipal office, at least one week before the date fixed for the commencement of the elections. No candidate whose name is not contained in such list shall be eligible for election.

Of the manner of holding elections.

14. The elections for the different wards shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the *Calcutta Gazette*.

15. The Magistrate shall decide at what place the election for each ward shall be held.

16. The date fixed for the election in each ward shall be duly notified by beat of drum, and by the publication of notices in such ward at least one month beforehand.

17. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for such ward.

18. All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

19. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall preside at the election for each ward, assisted by a Committee of not less than three and not more than five rate-payers of the ward, nominated by the Magistrate.

20. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates, and state the number of vacancies.

21. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly

proposed and seconded shall be removed from the list.

22. In the case of the number of the candidates duly proposed and seconded not being greater than the number of vacancies, the presiding officer, if he is satisfied that not less than 10 per cent. of the registered voters for the ward or wards in which the election is taking place are present, shall at once declare such candidates to be duly elected.

23. If the number of candidates duly proposed and seconded exceeds the number of vacancies, the presiding officer shall proceed to call for a show of hands in favour of each candidate. The presiding officer shall decide and state which of the candidates have received the largest number of votes by the said shows of hands. Should no poll be demanded against any one candidate, he shall declare such candidate to be duly elected.

24. Any defeated candidate, or his proposer or seconder, may demand a poll on his behalf, as against any or all of the candidates selected under the above rule.

25. When a poll is demanded, the votes shall then and there be recorded by the presiding officer with his own hand. All objections to voters shall, if possible, be summarily decided by the presiding officer, after reference to the register. No objections shall be entertained other than objections arising out of matters subsequent to registration under rule 6.

26. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candidate shall be

declared to be duly elected unless at least 10 per cent. of the registered voters for the ward have appeared and recorded their votes.

27. If 10 per cent. of the registered voters for the ward are not present (Rule 22), or have not appeared and recorded their votes (Rule 26), the presiding officer shall report that the electors have failed, under section 16 of the Act, to elect Commissioners for the ward.

28. In case of an equality of votes for the same vacancy, and when the number of vacancies does not admit of all the candidates who have obtained an equality of votes being elected, the presiding officer shall postpone the election, fixing at the same time a date upon which the proceedings shall be re-commenced. When the majority for any candidate consists only of disputed votes, with reference to which further enquiry appears to be necessary, the result of such enquiry shall be notified on a subsequent date.

29. The list of duly returned candidates for the whole municipality shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette.*

Miscellaneous.

30. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

31. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary actions under these rules, shall be payable by the Commissioners out of the municipal fund.

54. CIRCULAR No. 9 P, *dated*, *November* 6th 1884.

Two more columns may be added after cols 4 & 6 respectively to the annual statement showing the new titles granted or assumed. The first column should show the " caste of holder " and the second the " number of villages or area of land owned by holder in British India only ".

Where there are no changes to be communicated in respect either of ordinary or of *ex-officio* titles, a blank form should be sent.

55. CIRCULAR No. 8, *dated*, *November* 7th 1884.

Civilians residing in cantonments in houses either hired by or the property of Government are not exempted from the payment of conservancy rates levied for services rendered to them by cantonment establishments.

56. CIRCULAR No. 17, *dated*, *November* 8th 1884.

The following rules are prescribed relating to Medical attendance on, and supply of medicines to, Government Clerks and their families.

(1) All clerks of all Government offices are entitled to gratuitous medical attendance and medicines * for themselves.

(2) All clerks of Army head-quarters offices are

* *Note.* In places where there is no druggist's shop, medicines may continue to be supplied from the Government stores.

entitled to similar privileges for themselves and their families.

(3) Subject to the above rules, clerks drawing Rs 250 per mensem and upwards are entitled to the services of the Civil Surgeon, and those drawing less than that amount to the services of the Assistant Surgeon or medical subordinate provided for the purpose, it being understood that in confirmity with para 4 of Circular letter, dated 31st August 1869, (No. 55 Volume I), the attendance of the Civil Surgeon should be given in all cases of emergency or of great danger or difficulty, when applied for by the Subordinate Medical attendant.

57. CIRCULAR No. 18, *dated, November* 10th 1884.

It has been decided that, while departmental warrant and non-commissioned officers must still be held responsible for the cleanliness and good order of the quarters occupied by them, all legitimate charges preferred by the municipality of a station, which is not a military cantonment, for conservancy services rendered outside the limits of their quarters, such as the removal of filth, refuse, rubbish, &c., collected on or near the premises, shall be paid by the State, whether the buildings occupied by them are the property of Government or are hired.

In a cantonment no payment will be made for such services, which will be performed free of charge by the general conservancy establishment of the station.

58. CIRCULAR No. 10, *dated, November* 20th 1884.

All charges coming under the head of " Ordinary "

contingencies are required to be met from a lump assignment made to each office for the purpose. This may be spent at discretion, but not exceeded, and the disbursing officer will be held personally responsible for any excess expenditure, unless he can show good grounds for incurring it. He is required to enter every item of expenditure in a register kept for the purpose, but the bills need not contain details of the expenditure, and do not require countersignature. As regards "Extraordinary" contingent expenditure, the charges are divided into two parts—*(a)* those that require previous sanction, whether of Government or the controlling officer; as regards these, the controlling officer's counter signature is unnecessary; *(b)* those which require the controlling officer's supervision, and which are to be submitted in a separate bill and countersigned by the controlling officer or head of the department after real and effectual scrutiny in his office.

The allotments for A and B Classes of contingencies will be retained by the controlling officer in his own hands throughout the year, and he will not distribute them among his subordinates in the manner in which the contract allotment for Class C, or ordinary contingencies, is allotted :—

The object of giving him a contract allotment for certain classes of *special* and *countersigned* contingencies is precisely analogous to the object with which a contract allotment is given for *ordinary* contingencies. He can sanction applications for Classes A and B contingencies from

BENGAL

his subordinates (including his own office) up to the limit of the allotment ; but he will not be able, as he is at present, to apply to Government for additional grants in the event of an excess. If he has a saving, he may appropriate it for expenditure on items of Class A expenditure, for which the sanction of Government would otherwise have been required.

As regards contract contingencies, the powers conferred on the controlling officers by the Resolution of the 22nd March 1880 will continue to remain in force, except that they will now have to reserve 10 per cent. instead of 5 per cent. as before of their total allotment for these contingencies under each head for distribution towards the end of the year according to requirements. Disbursing officers who have charge of several branches of contract contingent expenditure may transfer savings from one head to meet excess expenditure under another ; but controlling officers are not allowed to transfer savings from one district (or one disbursing subordinate) to another, nor to their own offices. As regards the utilization of the surplus of allotments, if any, the Lieutenant-Governor would continue to allow it to be drawn and spent on those items of extraordinary contingencies which would otherwise require to be separately sanctioned and accounted for.*

59. CIRCULAR No 14 J, *dated, November* 20th 1884.

The rule laid down in circular No 8J, dated 25.2. 84. shall extend to all purchases not exceeding 10 Rs in

* Note see Circular No 11 TF dated 20th August 1885.

value, whether paid for out of contingent allowance or not.

60. CIRCULAR No. 19, *dated, November* 22nd 1884.

The following form of agreement may be adopted, whenever permission is granted in accordance with the rules laid down in Bengal Govt's proceedings No 945B, dated 22nd July 1878, to pleaders and mooktars attending the public courts to erect buildings for their accommodation on. Government land. The agreement should be properly stamped before execution, and it should be registered, after execution, within the period of time allowed by law. Every future pleader or mooktear of the court on his admission must execute and register a similar agreement if he wishes to use the building.

2. The same form would *mutatis mutandis* do when permission is granted to district road cess committees and municipalities to erect buildings for the accommodation of their offices, &c., on Government land.

———:o:———

FORM OF AGREEMENT.

WHEREAS His Honour the Lieutenant-Governor of Bengal has, in the proceedings No. 945B of the 22nd July 1878, laid down certain rules under which buildings for the accommodation of Pleaders and Mooktears attending the public Courts may be erected on Government land, and whereas the Pleaders of the district of have, in accordance with the rules aforesaid, applied for leave to erect a building for their

accommodation upon the Government land in the vicinity of the Court-house at and whereas such leave to erect such building has been granted in letter No. , dated the , from the Secretary to the Government of Bengal, in the Public Works Department, to the Now we, the Pleaders of the district, whose signatures are hereunto annexed, in consideration of being allowed to erect the said building upon the said Government land, do agree and undertake with the Secretary of State for India in Council, his successors in office and assigns, on behalf of ourselves and all persons to whom the said building, or the use of the said building, may be assigned, allowed, or granted under rules to be framed by us and sanctioned by the for the time being—

First.—That we shall maintain the said building in proper repair, and that we shall at all times, without objection, make such repairs to the said building as the Superintending Engineer of the Circle, may, by letter, under his signature, require to be made.

Secondly.—That we shall not, without the permission of Government, in the Public Works Department, devote the said building to any other purpose than that for which it is allowed to be erected ; that is to say, the accommodation of the Pleaders of the district of for purposes connected with their practice in the Civil and Criminal Courts.

Thirdly.—That if we shall, for three months after

receipt thereof, fail to comply with a requisition to repair the said building made by the Superintending Engineer in the manner aforesaid, or if we shall, without the aforesaid permission of Government, devote the said building to any other purpose than that for which it is allowed to be erected, or if, for the space of six months, the said building shall not be used for the said purpose, then the said building shall become absolutely and entirely the property of Government, and we shall not be entitled to any compensation in respect thereof.

Fourthly.—That we shall not by reason of being allowed such said building on such said Government land, acquire or be entitled to any right or interest whatever in the soil or ground upon which such building is erected, save and except the right to enjoy and use the said building subject to the conditions of this agreement.

Fifthly.—That we shall, without objection, pay all taxes chargeable upon the said building, when erected, whether such taxes be leviable by law upon landlord or tenant, always save and provided that we shall not be liable to pay the land tax.

Sixthly.—That if Government require the removal of the said building whilst in our use and enjoyment under these rules, we shall, without objection, comply with a requisition for its removal within a reasonable time after receipt thereof, and upon payment of the value of the building at the time: such value to be assessed by the Superintending Engineer of the Circle.

18

61. NOTIFICATION No. 514–26, *dated, November* 26th 1884.

I. G. Sup, dated 29th November 1884, p 1623.

Executive officers and Engineers of Her Majesty's Marine in the Junior grades who, though drawing a salary of less than Rs 250 a month, will be entitled to the personal attendance of the Civil Surgeon when they require to be treated on shore.

62. NOTIFICATION No. 1909, *dated, December* 3rd 1884. *

Remits the stamp duty payable under Act I of 1879 on Sanads of Jagirs and other documents conveying lands granted to individuals by Government.

63. NOTIFICATION No. 1945, *dated, December* 4th 1884. I. G. Part I, p. 455.

Directs that the mortgage or trust deed should continue subject to compulsory registration and to the usual registration fee.

64. NOTIFICATION No. 1946, *dated, December* 6th 1884. I. G. Part I, p. 455.

Remits the stamp duty payable under Act I of 1879 on debenture bonds issued by a Joint Stock Company under the terms of a mortgage deed, making over in whole or in part the property of the Company to trustees for the benefit of the debenture holders, and on interest coupons attached to the said debentures.

* Note—This Notification shall have retrospective effect from 1st April 1879.

65. India Government Resolution No. 2345, *dated, December* 26th 1884.

Prescribes the following rule regarding the refund of the value of impressed Court fee stamps in supersession of all existing orders on the subject.

When any person is possessed of an impressed Court fee stamp for which he has no immediate use, or which has been spoiled or rendered unfit or useless for the purpose intended, the Collector shall on application repay to him the value of such stamp in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by him with a *bonafide* intention to use it, that he has paid the full price thereof, and that it was so purchased, or spoiled, or rendered useless within the period of six months next preceding the date on which it was so delivered.

Provided that the Local Governments may in special cases allow refunds when application is made within one year from the date of purchase of the stamp, or one year from the date on which the stamp was spoiled or rendered useless. The Local Governments may at their discretion delegate this power to any subordinate authority.

When a licensed vendor surrenders his license or dies, the Collector may at his discretion, if he considers that the circumstances justify the application, repay to him or to his representative, as the case may be, the values of stamps, not spoiled or rendered unfit for use, returned

into the Collector's store, deducting one anna in the rupee ; or he may issue stamps of other values in exchange.*

66. NOTIFICATION No. 241, *dated, January* 15th 1885. I. G. Part I, p 116.

Remits the Court fees payable on applications for loans under the Agriculturist's Loans Act XII of 1884.

67. CIRCULAR No. 1, *dated, January* 16th 1885.

Directs that for the purposes of paragraph 2 of the Resolution of the 9th October 1884, the " Madras Central Museum " may be substituted for the " Asiatic Society " of that Presidency. The instructions laid down in that Resolution should, as a general rule, be carefully followed. If, however, exceptional cases should arise in which it is considered unnecessary for any sufficient reasons, such as the largeness of the quantity found, or the coins being known to be of merely metal value, to acquire the *whole* of the coins found, it will be open to the Local Government concerned to pass in each case such orders as may be deemed suitable.

67A. INDIA Government's Resolution No. $\frac{3}{101-107}$, *dated, January* 16th 1885.

Extends the rules to the following offices in addition

*Note.—The refund of the money value of court fee stamps is not provided for by Act VII of 1870, and should not, therefore as a rule, be allowed. Under circumstances of special and unusual hardship, the refund may, however be allowed under the orders of Government contained in circular No. 19 T dated 14.8.74, each case being separately reported for such orders. The only exceptions to this rule are contained in the above Resolution & in the Notification No. 2768 dated 30. 4. 74. (Boards Rule, 13, section 10, p 24 of the Stamp Rules.)

to those enumerated in paragraph 18 of the Resolution of 19th July 1883.

1. The Director General of the Post office of India.

2. The Northern India Salt Revenue Department.

(The head of this Department, is left free to choose any passed candidate on the list, irrespective of the position gained by such candidate at the examination, and, in the event of no suitable passed candidates being available, to fill up vacancies in accordance with the existing practice.)

3. The Consulting Engineer for guranteed Railways, Calcutta.

4. Military Account offices in the Bengal Presidency.

(Power is reserved to the Military Department to appoint, when necessary, military Soldier Clerks possessing technical and professional knowledge in lieu of passed candidates.)

2. As regards the Ordnance Department, the Office of the Inspector General only was included in the Resolution of 19th July 1883 ; but the system will also in future apply to—

(a) the office of the Director General of Ordnance in India ;

(b) the office establishments of the several Arsenals, Depôts and Factories in Bengal. (Not more than three appointments in the office establishment of the Director General of Ordnance, Bengal Circle, will be reserved for Soldier Clerks possessing technical knowledge of Ordnance duties.)

3. In the office of the Commissary General, Bengal, the Commissary General shall have the power to set apart a certain number of appointments to be reserved for soldier clerks possessing the necessary technical knowledge of commissariat duties.

4. With regard to the office of the Director General of Railways, included in the Resolution of the 19th July 1883, and the office of the Consulting Engineer for Guranteed Railways, Calcutta, the rules shall only apply to the first admission of clerks to the lower division of those offices.

68. NOTIFICATION No 434, *dated*, *January* 28th 1886 I. G. Part I, p 56.

The following rule is made in supersession of rule 7 of the rules promulgated by Financial Notification No. 1288, dated 3rd March 1882.

7. The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendant of Stamps at Calcutta, Bombay, Madras, Rangoon, or Lahore, and by the Commissioner of stamps at Allahabad.

69. NOTIFICATION No 453, *dated*, *January* 29th 1886 I. G. Part I, p 56.

The stamp duty chargeable on a charter-party shall, notwithstanding anything contained in the instrument as to the payment of compensation in case of breach of the contract evidenced thereby, be limited to the amount chargeable under the Indian Stamp Act, 1879 Schedule I, article 18.

70. CIRCULAR No. 2, *dated, February* 9th 1885.

Receipts and cheques granted by Cantonment funds should be stamped in accordance with the requirements of the Stamp Act.

71. NOTIFICATION No. 1196, *dated, March* 6th 1885. I. G. Part I, p 197.

Remits the whole of the fees payable on an application made by a person to the Collector under the 2nd paragraph of sec 39 of the Indian Stamp Act 1879, for the return to the person, or to the registration officer who impounded it, of a document impounded and sent to the Collector by a Registration officer.

72. CIRCULAR No. 6 J, *dated, March* 16th 1885.

Travelling allowance which becomes admissible when a Government servant is summoned to give evidence before a Court of Justice, should be drawn, like any ordinary travelling allowance, on bills countersigned by the officer (if any) who usually countersigns them, a reference to the Sessions Judge or to the Magistrate being made, if necessary, by the countersigning officer.

Note—When Government officers travel in order to give evidence in a Court of Justice on behalf of Government, they should draw their travelling allowance as though travelling on other duty, and not through the Court. The travelling allowance is debited to the same head as their pay, and not charged as a contingent charge of the Court. If the officer is summoned to give evidence in a Civil Court otherwise than on behalf of Government, he may, if entitled to travelling allowance, draw his travelling allowance in the same way ; but in this case, as in all cases, he can only draw travelling allowance when his duties necessitate his travelling (under sections 22 and 45 of the Civil Travelling Allowance Code), and he must credit to Government any money paid to him by or through the Court on account of his travelling and other expenses. This cancels Circular No. 10 (Book Series). (Accountant-General's Circular No. 104 dated 4. 6. 85). See Circular No. 29 J-D dated 1. 10. 84.

73. NOTIFICATION No. 1522, *dated*, *March* 20th 1885. I. G. Part I, p 213.

Directs that the additional Court fee payable under sec 19 E. of the Court Fees Act on Probates and Letters of Administration shall be denoted either—

(a) by impressed and adhesive stamps in the manner prescribed in Notification No. 361 of 18th April 1883; or

(b) wholly by adhesive stamps of the kind described in clause I of Notification No. 361 of 18th April 1883.

74. CIRCULAR No. 10J, *dated*, *March* 21st 1885.

No bond is necessary when the amount of security is lodged under Rule 17, Chapter XIX of the Civil Account Code in the Savings Bank. This decision will not, however, affect the rules laid down in Circular No. 3, dated March 4th 1884.

The head of an office, who is empowered by that circular to exempt an officer from giving security in Government promissory notes, may accept security deposited under the rule cited above, without any further bond. Where the special orders of Government are required for exemption, such orders will be passed prescribing the form in which the security will be taken in each case.

75. CIRCULAR No. 10, *dated*, *March* 28th 1885.

Magistrates and Police officers only shall use the Zemindari dâk for the transmission of official communications free of charge, and that all other officers, when using it, shall stamp their correspondence according to the rules in force under the Post Office Act XIV of 1866.

76. CIRCULAR No. 13 J, *dated*, *April* 10th 1885.

The Magistrate's order book should be destroyed at the end of three years.

77. NOTIFICATION No. 166, *dated*, *April* 10th 1885.

Remits the stamp duty payable under Act I of 1879 on instruments executed for the purpose of securing the repayment of loans made or to be made under the Agriculturist's Loans Act, 1884.

78. CIRCULAR No. 3 T–M, *dated*, *April* 28th 1885.

A consolidated report for all the municipalities in the division of a Commissioner should be submitted to Government by the 31st July at the latest. The report should be as full and complete as possible, and, in the case of the more important municipalities especially, all facts of interest should be reported in some detail.

79. CIRCULAR No. 1 J–D, *dated*, *April* 28th 1885.

Directs that from the 1st January 1886 the Government subscription to the Bengali translation of select cases from the complete series of the Indian Law Reports, published by Babu Obhoy Dass Bose be discontinued.

80. CIRCULAR No. 1 P–D, *dated*, *April* 29th 1885.

Under no circumstances shall shares in any Joint-Stock Company be transferred to, or allowed to stand in the name of, the Secretary of State for India in Council except with the express consent of the Governor General in Council.

81. CIRCULAR No. 13, *dated*, *May* 11th 1885.

When packages are sent to a Government Agent for despatch to the office of the Secretary of State for India,

that officer should send on the bill of lading to the Superintendent, India Store Depôt Belvedere Road, Lambeth, S–E.

The Departments to which the Government shipping Agents are subordinate should communicate the despatch to the Agents, with instructions that as a rule, without exception, they must send bills of lading direct in future in all cases, informing consignors that they have done so, in accordance with the Secretary of State's despatch and departmental orders.

82. CIRCULAR No. 14, *dated*, *May* 14th 1885.

In labour contracts under Act I of 1882 (the Inland Emigration Act) the period of service should invariably be specified in terms of months and years. District & Sub-divisional officers should refuse to register, and inspecting officers should refuse to verify, any contracts that are executed in terms of days.

83. CIRCULAR No. 15, *dated*, *May* 18th 1885.

All officers must limit themselves to carrying out repairs to buildings on the books of the Public Works Department from the grant for petty constructions and repairs, and not undertake constructions, however petty.

84. NOTIFICATION No. 1138, *dated*, *May* 29th 1885.

Remits the fees chargeable under Act VII of 1870 on application for loans under the Land Improvement Loans Act, 1883.

85. MIS. CIRCULAR No. 4 T–G, *dated*, *May* 30th 1885.

Authorizes the inclusion of the name of the Director

of Agriculture in the list of officers privileged to occupy circuit houses free of charge when travelling on duty.

86. CIRCULAR No. 4 J–D, *dated, June* 2nd 1885.

Prescribes the following rules on the subject of the receipt of testimonials and addresses by Government servants. The Rules do not apply to the receipt of addresses by the Head of any Government or Administration :—

1. Save as in these Rules otherwise provided, all servants of Government, covenanted or uncovenanted, are forbidden to receive complimentary or valedictory addresses in any form ; or to accept testimonials of any kind ; or to attend public meetings, or complimentary entertainments of a formal and public character, held in their honour.

2. The Government views will disfavour all similar manifestations in the case of retired officers, when following immediately upon their retirement from active service, and designed as an acknowledgment of acts done by them while in the service of Government.

3. It is not intended to prohibit such an expression of regard for the private or official character of an officer retiring from service, or leaving his station or district, as is involved in a farewell entertainment supported by his personal friends, even though some of these may be his official subordinates. But it is expected that the proceedings on such occasions will be substantially of a private and informal character.

4. Local Governments and Administrations are

authorised to forward to an officer who has left a station or district the resolution of any local public body recording a vote of thanks to him for help and advice afforded during his official connection with the station or district.

5. Medical officers are not prohibited from receiving pecuniary recognition of their services from a community or body of persons which may desire to acknowledge these, but the previous sanction of the Local Government or Administration must be obtained by medical officers before receiving any public complimentary address.

6. The previous sanction of the Government of India must be obtained to the relaxation of these Rules in any special case in which the Local Government or Administration may think this desirable.

87. CIRCULAR No. 5 T–F, *dated*, *June* 2nd 1885.

Suggests that the clause noted below be inserted in future at the end of the security bond to be taken from Treasurers and other officials entrusted with the charge of public money, and that, while the promissory notes lodged as security may be returned after six months, the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer.

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties.*] as his the said [*Principal's*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office

of the abovementioned Government promissory notes for Rs. or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*principal*] ; *provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

See No. 136.

88. NOTIFICATION No. 1206, *dated, June* 3rd 1885.

Remits the stamp duty payable under Act I of 1879 on Sanads of Jaigirs and other documents conveying lands granted to individuals by Government, otherwise than for a pecuniary consideration.

89. NOTIFICATION No. 1271, *dated, June* 5th 1885.

I. G. Part I, p 325.

A Sessions Judge or other officer whose work requires him to be present at his station for a portion of the vacation is eligible for privilege leave under the

ordinary rules, provided he has not been absent from the station for more than 15 days of the vacation. If he has been absent for more than 15 days, his title to previlege leave is regulated by rules 1 & 3 under sec. 73 of the Civil Leave Code page 170. Any such officer applying for privilege leave under the ordinary rules must attach to his application a certificate that he was not absent from his station for more than 15 days in any of the vacations included in the period of service by which the privilege leave claimed has been earned.

Note—

FORM TO BE USED BY SESSIONS JUDGES.

Application for PRIVILEGE LEAVE of Absence under Sections 72 and 73, Note under Rule 2, Chapter V of the Civil Leave Code.

Name of officer and appointment he holds.	Period of leave applied for.	Last leave, and date of return therefrom.	Recommendations of superior officers, with suggestion as to arrangements for the absentee's work.
	For		

(1) Certified that I was not absent from duty for more than 15 days in any of the vacations included in the period of service (*viz.*, from to), by which the privilege leave has been earned.

or

(2) Certified that I remained at my station on duty days of the vacation of 188 , having left my station on* and returned to duty on* , and also days of the vacation of 188 , having left my station on* and returned to duty on*

(*Signature of Applicant.*)

[Strike out the certificate not used.]

I do hereby declare that I have no intention of retiring or of taking furlough, special leave, subsidiary leave, leave on private affairs, or leave on medical certificate, for three months after my return to duty.

The.....188 .....

(*Signature of Applicant*)

No.

Forwarded to the Accountant-General, through the High Court, for submission to Government with the usual report.

The.....188

No 1 R. Report by Accountant General.

CALCUTTA, *The.....188* .

Ast. Acctt. Genl., Bengal.

* A. M., or P. M., should be entered after the date.

FOR GENERAL USE.

Application for PRIVILEGE LEAVE *of Absence under Sec. 71, Chap. V of the Civil Leave Code.*

Name of officer and appointment he holds.	Period of leave applied for.	Last leave, and date of return therefrom.	Recommendations of superior Officers, with suggestion as to arrangements for the Absentee's work.
	For		

I do hereby declare that I have no intention of retiring or of taking furlough, special leave, subsidiary leave, leave on private affairs, or leave on medical certificate, for three months after my return to duty.

(*Signature of Applicant.*)

The _____ *188* .

No.

FORWARDED to the Accountant General for submission to Government with the usual report.

L. R. No.

Report by Accountant General.

Asst. Acctt.-Genl., Bengal.

The _____ *188* .

The _____ *188*

90. NOTIFICATION No. 1280, *dated*, *June* 5th 1885. I. G. Part I, p 326.

Directs that the stamp duty chargeable on an instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage, shall, when the loan is repayable within the period specified in clause (*a*) or in clause (*b*) of article 29 of Schedule I of the Stamp Act, be limited to the duty chargeable under clause (*a*) or under clause (*b*), as the case may be, of that article.

91. CIRCULAR No. 5 J-D, *dated*, *June* 5th 1885.

In Districts marked A for which first grade Nazirs are sanctioned for the Judges' Courts, the security of the Nazir should be Rs 5,000, and in those marked B for which second grade Nazirs are sanctioned, Rs 3,000.

The sum of Rs 500 is fixed as the security of a Naib Nazir at head quarters. The security of Nazirs at out Station Munsifis should be Rs 1,000 each subject to enhancement or reduction as experience may show to be expedient.

A	B
Backergunge.	Beerbhoom.
Burdwan.	Bhagulpore.
Chittagong.	Bankura.
Dacca.	Cuttack.
Jessore.	Dinagepore.
Patna.	Furidpore.
Rungpur.	Gya.

Sarun.	Hughli.
Tipperah.	Midnapore.
Trihoot.	Murshidabad.
24–Pergunnahs.	Mymensing.
	Noakhali.
	Nuddea.
	Pubna.
	Purneah.
	Rajshahye.
	Shahabad.

92. Mis. Circular No. 5 T-G, *dated*, *June* 8th 1885.

The quarterly circuit-house returns which are submitted to Government by Commissioners under orders contained in Circular No 6, dated 16. 3. 78, need only be preserved for one year. Care must, however, be taken to see that the balance of the amounts due from occupants of circuit-houses is correctly carried over from quarter to quarter.

93. Circular No. 8 J-D, *dated*, *June* 17th 1885.

In trials by Jury before the Court of Session, as well as in trials held before a District Magistrate under the provisions of Act III of 1884 (an Act to amend the Code of Criminal Procedure, 1882) in which a European British subject is the accused person or one of the accused persons, the Jury shall consist of five persons in the districts named in the subjoined List A, and of three persons in the districts named in List B:—

List A.

Bhagulpore.	Hooghly.	Mozufferpore.

Burdwan.	Howrah.	Nuddea.
Chittagong.	Jessore.	Patna.
Chumparun.	Lohardugga.	Purneah.
Dacca.	Midnapore.	Sarun.
Durbhunga.	Monghyr.	24-Pergunnahs.
Hazaribagh.	Moorshedabad.	

LIST B.

Backergunge.	Furreedpore.	Pooree.
Balasore.	Gya.	Pubna.
Bankoora.	Julpigoree.	Rajshahye.
Beerbhoom.	Khoolna.	Rungpore.
Bogra.	Maldah.	Shahabad.
Cuttack.	Manbhoom.	Singbhoom.
Darjeeling.	Mymensingh.	Sonthal Pergunahs.
Dinagepore.	Noakhally.	Tipperah.

94. CIRCULAR No. 8 T-F, *dated*, *June* 20th 1885.

When stores are required from England for the joint purposes of Imperial and Provincial services, the whole cost should be treated in the Home Accounts as an Imperial charge, any necessary adjustment between Provincial and Imperial Revenues being subsequently made in India.

95. CIRCULAR No. 9 T-F, *dated*, *June* 25th 1885.

Invites attention to sec. 54 of the Civil Pension Code under which officers when removed or required to retire from the service of Government on account of misconduct or inefficiency are not entitled to any pension or gratuity.

96. CIRCULAR No. 8 T-M, *dated*, *June* 27th 1885.

A small stock of implements such as knives, choppers, *kataries* and *kodalies* should be kept by each municipality, so as to be available for use in pulling down huts and preventing the spread of fire.

97. CIRCULAR No. 10 T-R, *dated*, *July* 2nd 1885.

The weekly telegraphic reports of rain fall, crops and prices required for the *Gazette of India* should be addressed to "Bengal, Revenue," instead of, as heretofore, to "Bengal, Statistical."

98. CIRCULAR No. 11 T-R, *dated*, *July* 2nd 1885.

The weekly weather and crop reports, and the fortnightly prices current returns, which are published in the *Calcutta Gazette* should be addressed to the Revenue Department of the Government of Bengal, instead of, as heretofore, to the Statistical Department.

99. CIRCULAR No. 9 T-M, *dated*, *July* 6th 1885.

On all occasions when the necessity arises for the Magistrates to take action under section 63 of the Bengal Municipal Act, 1884, they should invariably submit their proceedings for confirmation through the Commissioner of the Division, who should forward these papers promptly to Government, with such reports and remarks of his own as may be necessary for a complete comprehension of the facts. In the event, however, of the case being one of extreme urgency, the Magistrate may submit direct to Government a copy of his report to the Commissioner.

100. CIRCULAR No. 11 T-M, *dated*, *July* 9th 1885.

Explains that the rule contained in Circular No. 27,

dated, December 6th 1881 regarding the exemption of Government property from Municipal taxation (No. 355 Volume I) was framed mainly with a view to enable the Government to deal with cases of assessment of Government property when the property to be assessed is from its nature such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax ; as, *e. g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it. It was the intention of the Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by *at once* issuing an order of prohibition under section 3, clause *(b)*, and appointing an officer under section 5, without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the Government property assessed, as, *e. g.*, where it consists of ordinary dwelling-houses, the assessment should either be accepted, or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not be had to the special provisions of the Act of 1881.

101. CIRCULAR No. 12 T-M, *dated*, *July* 9th 1885.

The power of inflicting minor punishments, includ-

ing fine, upon Hospital Assistants in civil employ shall rest exclusively with the Administrative Medical officer of the Province.

102. CIRCULAR No. 10 T-F, *dated*, *July* 17th 1885.

When a person who was formerly in Government employ is re-employed, whether temporarily or permanently, the authority re-appointing him shall specifically state in the order of re-appointment whether he received any gratuity, bonus or pension, on retirement, and shall communicate a copy of this order to the Audit office ; and if necessary, direct that the proper deductions may be made.

103. CIRCULAR No. 16, *dated*, *July* 21st 1885.

Any representation which any officer of Government may wish to make in his official capacity to the English Royal Humane Society with reference to the grant of the Society's medals and certificates may in future be forwarded to the Local Government to which such officer is subordinate, and by the Local Government concerned to Her Majesty's Secretary of State for transmission to the society. The practice of forwarding such applications direct to the Society should be discontinued.

104. LETTER No. 2354 J, *dated*, *July* 24th 1885.

In filling up, on the occurrence of a vacancy, the first grade Sherishtadership of a Judge's Court, the District Judge would ascertain from other District Judges to whose Courts 2nd grade Sherishtadars are attached the qualifications of their Sherishtaders, and

whether any of them are recommended for promotion.

105. CIRCULAR No. 15 J, *dated*, *July* 27th 1885.

No Government officer shall ask or accept pecuniary aid or subscriptions from Native chiefs or officials of Native states in pursuance of public objects, except with the sanction previously obtained of the Local Government to which he may be subordinate.

106. CIRCULAR No. 5, *dated*, *July* 30th 1885.

The charges for establishments for work connected with pounds and ferries shall not, for the present, be incurred without the previous sanction of Government obtained in each case.

107. CIRCULAR No. 17 J, *dated*, *August* 3rd 1885.

Prescribes the revised form of Kabuliyat to be executed by lessees of cattle pounds. The form should, in each case, be written on stamp paper of the proper value.

I, A. B., having been appointed by the Magistrate of the district of pound-keeper of the pound, hereby agree to pay as rent the sum of Rs by twelve instalments, that is to say—

Rs	on the	day of
Rs	on the	day of
Rs	on the	day of

&c., &c.,

to the Secretary of State for India in Council for the right to appropriate to my own use for one year from the day of to the day of the pound fines and charges to be levied according to the scale set forth in the schedule hereunto annexed.

And I further agree that the sum of Rs (25 per cent. of the annual rental) deposited by me with the Magistrate of the district shall be held by him on behalf of the Secretary of State for India in Council as security for the due payment of the rent reserved as aforesaid and on non-payment of rent the said sum, or so much thereof as is necessary, shall be appropriated by him as rent ; and I further promise that I will take such order with the impounded animal in my charge that no animal shall escape or cause injury to any person or any other animal, and for any injury caused by any impounded animal I will be personally responsible.

And I further agree that I will not assign, sublet, or part with the possession of the pound without the consent in writing of the Magistrate of the district ; that I will not give any gratification to any one bringing cattle to my pound ; that I will keep the pound houses and enclosures clean and in good repair so long as I am pound-keeper, and I will execute without undue delay any repairs which the Magistrate of the district may call on me to execute by a written order ; that I will not charge or demand more than the authorized fines and the sanctioned rates for feeding and watering impounded cattle ; that I will provide good and sufficient food and water for the impounded cattle, but in the event of my breaking any of the covenants herein contained, the Magistrate of the district shall be at liberty to remove me from the office of pound-keeper, and this lease shall thereupon determine, but I shall remain liable for the rent hereby reserved up

to the end of the said term of one year. And I also agree that all sums which I become liable to pay in virtue of this agreement shall be recoverable as a public demand under the provisions of Act VII (B. C.) of 1880.

NOTE.—This bond must be stamped in accordance with article 13 of Schedule I, Indian Stamp Act, the stamp duty being paid by the pound-keeper under Section 29 (*a*) of that Act. It should be registered as required by Section 7, clause 8 of the Public Demands Recovery Act.

108. CIRCULAR No. 18 J, *dated, August* 14th 1885.

No clerk but a salaried clerk should be employed in making copies of papers in Sessions cases applied for by the District Magistrates.

109. CIRCULAR No. 11 T-F, *dated, August* 20th 1885.

The following is the division of the items of contingent expenditure as settled under this Circular.

Extraordinary contingencies.		Ordinary contingencies
A.–Special contingencies for which the previous sanction of Government or the controlling officer is necessary.	B.–Countersigned contingencies for which the countersignature of the controlling officer is necessary.	C.–Contract contingencies for which the disbursing officer will require no sanction and be subject to no restrictions beyond the necessity of keeping within the grant.
1. Purchase of books and publications. 2. Petty construction. 3. Purchase of boats. 4. Ditto of elephants. 5. Compensation for land taken up for public purposes. 6. Other exceptional contingencies of large amount and unusual character.	1. Fees to pleaders in criminal cases. 2. Fees to pleaders in pauper suits. 3. Diet and travelling allowances to witnesses. 4. House allowances. 5. Purchase of tents. 6. Repairs to steamers and schooners. 7. Charges for remittance of treasure to other districts. 8. Escort charges. 9. Purchase of clothing. 10. Cost of supplying, &c. provisions.	1. Country stationery. 2. Remittance of treasure within district. 3. Hot and cold-weather charges. 4. Tour charges. 5. Treasury charges. 6. Repairs to tents. 7. Purchase and repair of furniture. 8. Office and ground rent. 9. Rewards. 10. Remuneration to copyists. 11. Section-writing. 12. Petty repairs. 13. Law charges. 14. Postage and telegram charges. 15. Municipal rates and taxes. 16. Office expenses. 17. Miscellaneous. 18. Process serving charges. 19. Process fees advanced. 20. Repairs of boats. 21. Country medicines. 22. Keep of elephants. 23. Maintenance of strangers and indigent persons. 24. Diet of insane persons. 25. Burial of paupers. 26. Support of pilgrims. 27. Subsistence allowance to vagrants. 28. Purchase of accoutrements. 29. Rewards for marksmanship. 30. Cost of photographs. 31. Boarding charges. 32. Diet of patients, clothing, &c. 33. Passage and diet-money of insanes on release. 34. Purchase of raw materials for manufactures in lunatic asylums. 35. Charges for deportation of vagrants. 36. Rewards for the destruction of venomous snakes. 37. Rewards for the destruction of wild animals. 38. All other items of expenditure not specially included in A or B.

A lump sum is alloted to each Controlling Officer from which he will be required to meet (1) all expenditure under class B, whether required for his own office or for those of his subordinates, and (2) all expenditure under class A except those items which exceed Rs. 100 each, for which the sanction of Government has to be obtained.

The allotments* for these contingencies, as well as those for C, contract contingencies, have now been fixed for 3 years, commencing from the beginning of the current financial year, due allowance having been made for probable expansion of expenditure.

As regards contract contingencies, the Controlling Officers will now have to reserve 10 per cent. instead of 5 per cent. as before of their total allotment for these contingencies under each head for distribution towards the end of the year according to requirements.

* NOTE.—For Allotments see the statement appended to the original Circular.

110. NOTIFICATION, *dated*, *August* 21st 1885.

C. G. Part I, p 849.

The Secretary to the Government of Bengal in the Judicial, Political, and Appointment Departments will henceforth be styled the Chief Secretary to the Government of Bengal.

111. NOTIFICATION No. 2632, *dated*, *August* 21st 1885.

Application for transfer of a stock note from one circle to another made under paragraph 6 of Resolution No. 2566 of 20th August 1885 is exempted from the

fees chargeable under the Court-fees Act, 1870.

112. CIRCULAR No. 1 J-D, *dated*, *August* 22nd 1885.

Gives rule in regard to the period up to which registers and counterfoils of licenses prescribed by the rules issued under the Indian Arms Act XI of 1878 are to be preserved in the offices of District Magistrates.

The Magistrate who renews a time-expired license shall, at the time he does so, cancel the entry in the register regarding the old license by writing across it the words "license renewed." This duty shall on no account be entrusted to any ministerial officer. When the entry in the register has been cancelled, the counterfoil of the old license should invariably be destroyed. A reference to the counterfoils will show what license-holders have failed to renew their licenses. In such cases enquiry should be made through the Police as to what has become of the arms for which the licenses were granted, and the destruction of the counterfoils and the cancelment of the entries in the register should be made only after the Magistrate has satisfied himself as to the sufficiency of the reasons for the non-renewal of the licenses to which they refer.

113. NOTIFICATION, *dated*, *August* 24th 1885.

C. G. Part I, p 866.

Alipur Jail is appointed to be the place for the confinement of female Civil prisoners ordered to be imprisoned by the High Court in its ordinary original Civil Jurisdiction and by the Court of Small Causes, Calcutta.

114. CIRCULAR No. 2 J-D., *dated, September* 1st 1885.

The enquiries whether a lunatic has any relatives or friends willing to take charge of him should be commenced at the same time that the case is first reported to Government, and not after the orders of Government in the matter have been received. When referring the case of a criminal lunatic for the orders of Government, the Magistrates should always state whether, in the opinion of the Civil Surgeon, he is fit to be made over to his relatives or friends on their furnishing security that he shall be prevented from doing injury to himself, or to any other person. If he is, it should be added that enquiries are being made as to whether he has any relatives or friends willing to take charge of him, and that, in the event of any such being found, he would be made over to them on their giving proper security, unless Government should see fit to order his further detention.

115. NOTIFICATION, *dated, September* 4th 1885.

C. G. Part I, p 874.

Declares that the Bengal Tenancy Act shall come into force on the 1st November 1885.

116. CIRCULAR No. 3 J-D, *dated, September* 4th 1885.

Rules with reference to the prosecution of Criminal charges before any Court, and for the payment of fees to Government Pleaders for conducting such cases on behalf of Government, &c.

1. The Government Pleader is bound to advise the

head of any Government office on any legal matters affecting the interests of Government in connection with the department which such officer represents, without the payment of a fee, such service being covered by his general retainer.

2. The Government Pleader is bound to advise a Government officer consulting him on behalf of a municipality, road cess trust, or of any public body, over whose proceedings such Government officer is legally vested with powers of supervision or control, on payment of a reasonable fee for his opinion. The amount of such fee shall be noted on the reference, and, if offered to, and refused by, the Government Pleader, shall be fixed by the Legal Remembrancer, on reference to him by the officer who makes the tender.

3. When a Government Pleader conducts a case in court, he is ordinarily, that is, subject to any special order of the Superintendent and Remembrancer of Legal Affairs, entitled to Rs. 16 a day in cases before Magistrates and in Sessions cases. In appeals he is ordinarily entitled to Rs. 16 if the appeal takes up the whole or greater part of the day, and to a proportionately smaller sum if it takes up half a day or less. In the 24-Pergunnahs, by a special order of Government, the Government Pleader is allowed Rs. 32 a day.

4. In all cases of criminal prosecutions brought against public officers for acts arising out of the performance of their public duties, Government Pleaders are bound to defend them, subject to the conditions laid

down in the Circular of Government, No. 38, dated the 7th July 1879, and are entitled to fees.

5. The following is the procedure to be followed when prosecutions are instituted by public officers :— Where the charge is of a cognizable offence the prosecution will be conducted by the police. Where the charge is of an offence which is non-cognizable, the officer who prefers the complaint should refer for instructions to the Magistrate of the district, who may, if he thinks fit, either instruct the officer himself to prosecute, or, if the case is of a complicated and difficult nature, rendering, in his opinion, the employment of the Government Pleader or of some legal practitioner necessary for a proper prosecution, may direct the Government Pleader to prosecute, or report for the sanction of the Legal Remembrancer what other arrangement he has to propose.

117. CIRCULAR No. 13 T-F, *dated*, *September* 9th 1885.

Stock-notes should continue to be sold, subject to certain changes in the rules which are as follows :—

(*a*) to permit the payment of interest on Stock-notes if presented at a presidency town ;

(*b*) to facilitate the issue of a duplicate note in lieu of one proved to have been lost or destroyed ;

(*c*) to allow the transfer of notes from one circle to another without payment of any fee. Interest on stock-notes will now be payable at presidency towns (as well as at any of the treasuries situated within the circle to which the notes belong) as under—

On notes of the Calcutta, Allahabad, and Lahore

circles—at the Circle Office, Calcutta.

On notes of the Bombay Circle—at the Circle Office, Bombay.

On notes of Madras Circle—at the Circle Office, Madras.

The following are the orders regarding claims on account of stock-notes alleged to have been lost or destroyed :—

I.—When any person desires to make a claim for the value of a stock-note alleged to have been lost or destroyed, he should at once produce before the district officer all the evidence he can produce regarding the circumstances of the destruction or loss of the note, which must be absolutely identified. The district officer may either reject the claim, or, if he is of opinion that the evidence establishes beyond doubt the impossibility or extreme improbability of the note ever being presented, he should record his opinion to this effect, and forward it to the Comptroller-General. The latter, if he agrees as to the effect of the evidence, may direct as follows :—

(*a*) That the loss of the note be advertised in the *Gazette of India* and the Local Government Gazettes, and that after two years from the first advertisement of the loss the value of the note may be invested, if possible, in Government securities, or, if the amount is too small, then paid into the Government Savings Bank.

(*b*) That after twenty years from the date of advertise-

ment, if meantime the note has not been presented for payment, the said investment, with accumulated interest (or the said deposit, if no investment has been made), be delivered to the claimant or his assignee, or other legal representatives, upon a bond of indemnity, with two personal sureties attached.

II.—When the total value of the claim does not exceed Rs. 250, the Comptroller and Auditor General may direct, either immediately or after the lapse of a certain interval, the issue of a duplicate note or notes in lieu of the notes said to be lost or destroyed on a bond being given by the claimant with two sureties. The bond should bind the parties to make good any loss which may be thrown on Government in the event of the production of any of the notes alleged to have been lost or destroyed.

III.—The Comptroller-General will issue a notice to all treasuries of the circle to which a lost note belongs when he directs the issue of a duplicate note. If the note said to be lost or destroyed is subsequently presented for payment of interest, the interest due on it must be paid to the holder, but the fact of payment and the name and address of the presenter should be at once communicated to the Comptroller-General.

IV.—Every duplicate note will bear an endorsement to the effect that it has been issued in lieu of a specified lost note.

V.—If the Comptroller-General think in any in-

stance that the circumstances warrant terms more favorable to the claimants than can be given under these rules, he may, if he think fit, submit the claim to the Government for orders.

VI.—Any holder of a stock-note who desires to have it transferred to another circle should make written application to the district officer stating the name of the circle to which transfer is desired, and should enclose the note. Such applications are exempted by notification of this date from payment of any fee. The district officer on receiving such an application will at once forward the application, together with the note, to the Comptroller-General. The Comptroller-General will cancel the note. He will then give instructions for the issue without payment to the person from whom the note was received of a note or notes, of the same value or values as the cancelled notes, of the circle to which transfer is desired.

VII.—The Comptroller and Auditor General will issue the subsidiary instructions and orders necessary to carry into effect the above orders.

118. CIRCULAR No. 5 J-D, *dated, September* 10th 1885.

When the extradition of an offender from Cooch Behar is required, official application should be made to the Commissioner of the Rajshahye Division who has been appointed to exercise the powers of a Political Agent for the State of Cooch Behar. He will address the necessary communication to the Durbar.

119. CIRCULAR No. 7 J-D, *dated*, *September* 11th 1885.*

When Government servants are summoned by private parties to give evidence in a Civil Court, their salaries for the period they are absent from their duties, in addition to their travelling expenses, must be paid in by the parties summoning them. Officers so summoned should be granted casual leave by the Head of the Office in which they are serving, and the amount paid in as *salary* by the parties summoning them should be credited to Government.

120. CIRCULAR No.1 A-D, *dated*, *September* 15th 1885.

When an officer asks for a reply by telegraph to a

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*NOTE.—See Circular No. 11 J-D, dated 18th October 1882.

The Civil Courts shall not receive postage stamps in payment of the travelling and other expenses of witnesses. A party applying for a summons on a witness shall deposit for the latter's expenses a sum in cash, sufficient to cover (when necessary) the transmission of the amount to another Court by money order or postal note (H. C. C. O. No. 9, dated 18th September 1883).

In fixing the date for the attendance of any public officer or any servant of a Railway Company, under Sec 167 C. C. P., sufficient time should be allowed in order to give the witness an opportunity of communicating with his departmental superior, so as to arrange for the discharge of his duties during his temporary absence from his post (H. C. C. Nos. I, dated 17th January 1883 & 15, dated 6th August 1885.)

Money orders or postal notes for the payment of witnesses' expenses, or of any other of the peremptory items falling under clause [g], Rule 5 of the Account Rules, shall be made payable to the Cashier of the Court to which the money is remitted. The Cashier will receive the money as provided in Rule 26, and will deal with it as directed in Rule 32, of the Account Rules.

In the case of money orders, the number of the suit and other necessary particulars shall be entered in the coupon which is now attached to all money orders (H. C. C. No. 3, dated 23rd January 1885).

communication which he has addressed to Government, the answer shall always be prepaid in full, unless the message has reference only to the public service, and is in no way connected with the personal convenience of the sender. In cases where this is not done, or when the amount prepaid is insufficient to cover the cost of the answer, the full amount in the first case, and the difference between the amount sent and the cost of the reply in the second, will be recovered from the officer to whom the reply is sent.

121. NOTIFICATION, *dated, September* 17th 1885.

C. G. Part I, p 908.

Prescribes the following amended Rule in supersession of Rule I of the Rules for the custody and preservation of wills (No. 33 Volume I).

All original Wills presented to a District Judge, in accordance with the provisions of Section 244 of Act X of 1865, shall, immediately upon the passing of the order granting Probate, or letters of Administration, under Sections 254 and 255 of the same Act, be committed to the care of the Head Clerk or Chief Ministerial officer of the Judge's Court, who shall be responsible for their safe custody.

122. CIRCULAR No. 9 J-D, *dated, September* 21st 1885.

No Gazetted officer of the Judicial or Executive service under the Bengal Government shall be permitted to reside elsewhere than at the head-quarters of the station to which he is for the time being posted, except with the

special sanction of Government, granted in exceptional cases and upon consideration of circumstances brought to notice by the District Judge or Magistrate under whom the officer, whose exemption from the rule is recommended, is serving at the time.

123. CIRCULAR No. 20, *dated, September* 24th 1885.

Directions for addressing letters to the several departments of the Bengal Secretariat.

1. Letters on the following subjects should be addressed to the Chief Secretary to the Government of Bengal.

JUDICIAL.

1. Civil Courts and Establishments.
2. Criminal Courts and Establishments.
3. Legal business of Government.
4. Appeals and petitions against judicial orders and sentences.
5. Extradition.
6. Criminal Tribes.
7. Criminal Lunatics.
8. Riots and Disturbances.
9. Vagrants and Vagrancy Returns.
10. Benches of Honorary Magistrates.
11. Presidency Magistrates.
12. Pleaders and Mookteears.
13. Registration of Mahomedan Marriages and Divorces; appointments of Marriage Registrars and of Kazis under Act XII of 1880.
14. Rewards for the destruction of Wild Animals and Venomous Snakes.
15. Exemption from personal attendance in Civil Courts.

16. Jurisdiction and Boundaries.
17. Boundaries of Cantonments.
18. Extra Budget Grants of Judicial and Magisterial Officers (through the Accountant-General).
19. Extension of Acts or sections of Acts for judicial purposes.
20. Intestate Property.
21. Law Books, Law Reports, Chronological Tables, and Bengali Almanacs.
22. Inquests.
23. Infanticide.
24. Car Festival.
25. Mail robberies.
26. Counterfeit coins.
27. Inspections of steam-boilers and prime movers.
28. Conduct of Judicial Officers.
29. Judicial Forms.
30. Quarterly Returns of criminal business.

Police.

1. Police Establishments generally.
2. Annual Crime Reports and Returns, and Quarterly Returns of Serious Crime.
3. Arms, Ammunition, and Equipment.
4. Guards and Escorts.
5. Buildings and lands required for Police purposes.
6. Changes in the jurisdictions of Police Stations and Outposts.
7. Cattle Pounds.
8. Municipal Police Budgets.
9. Rewards to Police Officers.

10. Ghatwali and other service lands.
11. Railway and Colliery accidents.
12. Pensions and Gratuities payable from the Calcutta and Suburban Police Superannuation Fund.
13. Working of the Arms Act.
14. Working of the Village Chowkidari Act.
15. "Police Gazette."
16. Police Forms.
17. Appeals and petitions from Police Officers.

Political.

1. Affairs of the Nawab of Moorshedabad and the Nizamut.
2. Affairs of the King of Oudh.
3. Governor-General's Agent with the king of Oudh.
4. Pensions of members of the Mysore Family (descendants of Tippoo Sultan).
5. Boundaries between Native States and British Territory.
6. Cuttack Tributary States.
7. Chota Nagpore Tributary Mehals.
8. Chittagong Hill Tracts Frontier.
9. Cooch Behar State.
10. Hill Tipperah.
11. Political Agency, Hill-Tipperah.
12. Sikkim.
13. Bhootan.
14. Political Pensions.
15. Political Prisoners.
16. Political Refugees.
17. Question regarding Precedence.
18. Titles and Titular distinctions.

19. Khilluts.
20. Consular Appointments.
21. Medals.
22. Presents to Her Majesty.
23. Salutes of Native Chiefs.
24. Pilgrimage to Mecca.
25. Coinage in Native States.
26. Quarantine.
27. Frontier Fairs.

Jails.

1. Jails.
2. Subsidiary Jails.
3. Reformatories.
4. Epidemics in Jails.
5. Jail Manufactures.
6. Jail Buildings.
7. Transportation of Convicts.
8. Insane Convicts.

Registration.

1. Registration of Assurances.
2. Act VI of 1882 (The Indian Companies Act.)
3. Registration Offices and Buildings.
4. Appointment of Sub-Registrars.

Appointment.

1. Appointment, Transfer, Promotion, and Leave of gazetted Officers of all branches of the Service.
2. Appointment of Justices of the Peace, and Members of School, Examination, Economic, and Zoological Gardens Committees.
3. Investment of Officers with powers not specially connected with particular departments.

4. Admission of Officers into the service of Government after they have passed the age of 25 years.
5. Retention of Officers in the service of Government after they have attained the age of 55 years.
6. Supply of the Civil List and all questions relating thereto.
7. History of the Services of Gazetted Officers.
8. Departmental Examinations, and Examination in Frontier and Tribal languages.
9. Examination of Educational and Military officers in Oriental languages.
10. Examination of candidates for appointment to the Native Civil Service, the Subordinate Executive Service, and the Opium Department.
11. Grant of Commissions, leave, &c., to Volunteer officers.
12 Grant of marriage licenses under clause 3, section 5, and clause 5, section 5, Act XV of 1872.
13. Questions about charge, acting, and deputation allowances.
14. Character reports of gazetted officers.
15. Nomination rolls of Canoongoes.
16. Reports of making over and taking over charge of office.

2. *Letters on the following subjects should be addressed to the Secretary to the Government of Bengal in the General and Revenue Departments:—*

EDUCATION.

1. Educational Establishments of all classes.
2. Educational Reports, Returns and Indents.
3. Education's Budget.
4. Educational Legacies and Funds.
5. Educational Buildings.
6. Questions connected with Primary, Middle, High, and College Education.
7. Medical Schools.
8. Technical Schools.
9. Normal Schools.
10. Survey Schools.
11. Schools for Europeans and Eurasians.
12. Mahomedan Education and Mohsin Fund.
13. Boarding houses and hostels.
14. Training and examination of teachers in Medical and other Schools.
15. Appointment, Promotion, Deputation allowances, and Rewards of Educational Officers.
16. Medical charge of and aid to Schools and Colleges.
17. Re-grants of balances.
18. Payments of stipends and rewards.
19. Grants-in-aid to Colleges and Schools.
20. Scholarships.
21. District Committees of Public Instruction.
22. Text-books for Schools.
23. Distribution of Educational Reports.
24. Education Gazette.
25. Holidays in Government Schools and Col-

leges.
26. Teaching of Music in Government Schools.
27. Sanskrit Tols and Titles.
28. Law classes in Colleges.
29. Training of European women as midwives.
30. Tents for Educational Officers.
31. All other questions connected with Education.

(Gazetted Appointments in the Education Department are dealt with in the Appointment Department which submits them for the orders of the Secretary in the General Department.)

EMIGRATION.

Inland.

1. Reports on subjects connected with Emigration.
2. Emigration Budget.
3. Way-bills of Steamers.
4. Remuneration for registering Emigrants.
5. Appointment of registering Officers.
6. Construction of Coolie Depôts.
7. Illegal Recruitment.
8. Rules under Act I of 1882.
9. Inland Labour Transport Fund.
10. Vacination of Emigrants.
11. Medical Officers of Emigrant Vessels.
12. Annual Inspection Report of Tea Gardens in Chittagong and Chittagong Hill Tracts.
13. Annual Sanitary Report of Inland Emigration.
14. Mortality among Emigrants.
15. Emigration Establishments.
16. Appointment of Inspec-

tors of Labourers under Act I of 1882.

Colonial.

1. Emigration Reports.
2. Rules under Emigration Laws.
3. Colonial Laws and Ordinances relating to Emigrants.
4. Advances to Emigration Agents.
5. Estates of deceased Emigrants.
6. Return Emigrants.
7. Conduct and treatment of Emigrants in Colonies.
8. Extension of Emigration Season.
9. Appointment of Registering Officers.
10. Leave and Appointments, Emigration Agents.
11. Log-books for Colonial Emigration Vessels.
12. Casualties to Emigrant Vessels.
13. Colonial Emigration Fund.
14. Emigration of Mormon Recruits.
15. Remuneration for Registering Emigrants.
16. Mortality on board Emigrant Vessels.
17. Reports on ships carrying Emigrants to the Colonies.
18. Licenses of Emigrant Vessels.
19. Proportion of male and female Emigrants.
20. Equipment of Emigrant Vessels.
21. All other questions connected with Emigration.

Ecclesiastical.

1. Ecclesiastical Returns.
2. Ecclesiastical Budget.
3. Church and Cemetery Establishments.
4. Allowances to Chaplains.
5. Act XV of 1872 (Indian Christain Marriage Act), and rules under it.
6. Act III of 1872 (Brahmo Marriage Act), and rules under it.
7. Burial Board.
8. Other Ecclesistical question.

Miscellaneous.

1. Questions under the Factories Act.
2. Zemindari Dâk and Cess.
3. Grant of certificates of age for the Indian Civil Service, &c. Examinations.
4. Grant of certificates of Naturalization.
5. Patronage of Books.
6. Newspapers and Periodicals.
7. Monthly and Quarterly Catalogues of Books.
8. Indents for Books and Stores from England.
9. Editing of Newspapers by Public Servants.
10. Weekly Report on Native Papers.
11. Act XXV of 1867 for the regulation of Printing Presses and Newspapers and for the registration of Books.
12. Bi-monthly Return of Stores.
13. Divisional Reports of Commissioners.
14. The Provincial Adminstration Report.

15. Annual Report on Native Papers.
16. Death Return of European Uncovenanted Officers.
17. Orphans.
18. Circuit-houses.
19. Supply of provisions to troops *en route*.
20. Encamping Grounds.
21. Volunteer Corps.
22. Specifications of Inventions.
23. Building Advances.
24. Bengali, Hindi, and Uriya Translator's Establishments and work.
25. Rules for the submission and transmission of Memorials.
26. Miscellaneous subjects not mentioned in the lists of other Departments.

REVENUE.

1. Land Revenue, including—
   (*a*) Survey and settlement.
   (*b*) Wards', Attached, and Government estates.
   (*c*) Land acquisition for Revenue offices and Post offices.
   (*d*) Sale and Settlement of Government waste lands.
   (*e*) Revenue establishments.
   All other miscellaneous questions connected with land revenue.
2. Rent and the relations of Landlords and Tenants.
3. Miscellaneous Revenue, under head Opium.
4. Forests.
5. Famine.
6. Agriculture including Meteorology, Weather and Crop Reports, Cattle Breeding, Cattle Disease,

Veterinary Schools and Practice, Prices Current, Experimental Farms, Agricultural Exhibitions, Economic Museums, Zoological Gardens, and other questions connected with Agriculture.

7. Industry and Science, including—

(*a*) Archæology.
(*b*) Photography.
(*c*) Language.
(*d*) Exhibitions (industrial)
(*e*) Fairs.
(*f*) Geology.
(*g*) Minerals.

8. Internal Trade.

3. *Letters on the following subjects should be addressed to the Secretary to the Government of Bengal in the Financial Department :—*

FINANCE.

1. Finance Imperial—General Accounts.
2. Provincial Services Estimates and Accounts, including heads, devided between Imperial and Provincial.
3. Incorporated Local Fund Estimates and Accounts.
4. Excluded Local Fund Estimates and Accounts.
5. Accounts of Trust Funds.
6. Treasury establishments and treasure.
7. Defalcations and losses of public money.
8. Coinage and currency.
9. Contract contingencies.
10. Security bonds and securities.
11. Loans under the Local Public Works Loan Act.
12. Adjustment of irrecover-

able advances.
13. Questions relating to travelling allowances.
14. Questions relating to acting and leave allowances.
15. Pensions and Gratuities, except those payable from the Calcutta Police Superannuation Fund.
16. Salt.
17. Stamps.
18. Excise.
19. Customs.
20. Public Works Cess.
21. License Tax.
22. Stationery.
23. Printing.
24. Road Cess Rules and bye-laws. Appointment of Road Cess Committees. Rate of Road Cess.
25. Gazetteers.
26. Supply of Gazettes.
27. Supply of Codes of the Financial Department.
28. Staging Bungalows (to be submitted through the Public Works Department.)

Medical.

1. Lunatics (non-criminal).
2. Lunatic Asylums.
3. Dispensaries and Hospitals.
4. Cantonment Lock-Hospitals.
5. Medical Service.
6. Epidemics.
7. Medicines and Medical Stores.
8. Cinchona plantations and factory.
9. Botanical Gardens.
10. Blind and Incurable Paupers.
11. Supply of "Indian medical Gazette."

12. Extra budget grants for Medical Institutions.
13. Pay and allowances of Assistant Surgeons and Civil Hospital Assistants in charge of Charitable Dispensaries and Hospitals.
14. Working of the Glanders and Farcy Act in Calcutta.
15. Sanitation.
16. Vaccination.
17. Prevention of inoculation.
18. Vital statistics.

MUNICIPAL.

1. Municipal Acts.
2. Ditto Bye-laws and Rules.
3. Ditto Taxation and Assessments.
4. Municipal Loans, Advances, and Grants.
5. Municipal Elections, Appointments, and Resignations.
6. Working of the Dandywallahs Act.
7. Working of the Lodging house Act.
8. Working of the Jute Ware-house Act.
9. Working of the Hackney Carriage Act.
10. Petroleum (Acts and Rules).
11. Tramways.
12. Audit of Municipal Accounts.
13. Defalcations and losses of Municipal Funds.

MISCELLANEOUS.

1. Local Self-Government.
2. Marine (gazetted appointments in the Marine Department are dealt with in the Appointment Department.)
3. Calcutta Port Trust.
4. Ferries.
5. Frontier Trade.
6. Sea-borne Trade.
7. Census and enquiries arising out of the Census.

124. CIRCULAR No. 15 T-F, *dated, September* 26th 1885.

Occasional petty supplies, not exceeding Rs. 50 in value, may, at the option of the supplying department, be paid for in cash.

125. CIRCULAR No. 2 P-D, *dated, September* 28th 1885.

When youthful offenders are sentenced to a particular term of imprisonment, or, in lieu thereof, to detention for a given period in a Reformatory, they should be released on the expiration of their sentence, if, in the meantime, it has not been possible, owing to want of room or any other cause, to transfer them to a Reformatory.

126. CIRCULAR No. 16 T-F, *dated, September* 28th 1885.

When it is proposed to grant to any officer of Government for special work of any description a bonus or honorarium, which will require the sanction of the Government of India or of the Secretary of State, as the case may be, the consent of the Government of India in the Department of Finance and Commerce must be obtain-

ed to the payment of a specific sum before the work is begun.

127. CIRCULAR No. 2034 J-D, *dated, October* 6th 1885.*

The publication in British India of proposals relating to lotteries to be held beyond the limits of British India constitutes an offence within the meaning of section 294A of the Indian Penal Code.

128. CIRCULAR No. 13 J-D, *dated, October* 7th 1885.

It is not necessary to take a security bond in the case of an officer coming within the operation of clause (3) of the Resolution by the Financial Department of the Bengal Government, dated the 4th March 1884, who deposits his security money in the Savings Bank and converts that money into Government securities to be retained by the Comptroller-General in accordance with the provisions contained in Chapter XI of the Civil Account Code.

129. NOTIFICATION No. 3515, *dated, October* 16th 1885.

I. G. Part I, p 585.

Prescribes the following rule, in supersession of rule 5, clause *(e)*, of the Rules promulgated by Financial Notification No. 1288, dated 3rd March, 1882 (No. 363 Volume I).

When a single sheet used under this rule is found

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*NOTE.– The expression "in any such lottery" in paragaraph 2 of Section 294A of the Indian Penal Code means "any lottery not authorized by Government," and includes a foreign lottery.

The word "publisher" in the above paragraph includes both the person who sends a proposal as well as the proprietor of a newspaper who prints the proposal as an advertisement. (10 I. L. R. Bom. p 97.)

insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet.

130. NOTIFICATION No. 3673, *dated, October* 23rd 1885.

I. G. Part I, p 605.

Remits the stamp duty payable under the Stamp Act 1879 on the letter which a person depositing money in a District Savings Bank or Post Office Savings Bank as security to the Government or a local authority* for the due execution of an office or for the fulfillment of a contract or for any other purpose, is required by the rules of Savings Bank to address to the Secretary to the District Savings Bank or the Post Master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

131. LETTER No. 2424 T-M, *dated, October* 26th 1885.

In municipalities with non-official Chairman, or with Chairmen who, though officials, are elected by the Commissioners, and not appointed by Government, civil

*NOTE.—"Local authority" in this Notification means a Municipal Committee, District Board, Body of Port Commissioners, or other authority legally entitled to, or entrusted by the Government with the Control or management of a Municipal or Local Fund.

litigation should be conducted at the discretion of the Commissioners. Should the Commissioners desire it, they may consult the Magistrate of the district, who has control over their proceedings, under section 63 of the Bengal Municipal Act ; and the Magistrate may, if he considers it necessary, obtain the advice of the Legal Remembrancer. In the case of other municipalities the rules for the conduct of civil suits of Government should apply.

132. CIRCULAR No. 16 T-M, *dated*, *October* 27th 1885.

In cases of suspected poisoning, the washings of the stomach, and all matter vomitted, or removed by the application of the stomach-pump should be transmitted to the chemical examiner.

132A. NOTIFICATION, *dated*, *October* 29th 1885.

Revised rules for the working of the Indian Treasure Trove Act (VI of 1878.)

1. The notification under section 5 (*a*) shall be published at he Collector's cutcherry, Sub divisional cutcherry, Munsif's cutcherry, and police-station within the jurisdiction of which the treasure was found, and at some conspicuous spot in the village in which it was found.

2. On receipt of any application under section 4, or on receipt of information from any person other than the finder that treasure has been found, the Collector shall report the fact to the Commissioner, stating—

(1) Name of finder ;

(2) Nature of treasure and number of coins, if any ;

(3) Approximate value ;

(4) Date of finding;

(5) Whether the treasure, being coin, has been acquired under section 16, or whether it is recommended that Government should acquire the treasure.

A copy of this report shall be sent to the Asiatic Society at Calcutta for information.

3. In the case of information being given by a person other than the finder, the Collector shall issue a notice under section 5 (*b*) of the Act on the person informed against to show cause why he should not be prosecuted for not giving the required notice; and in the event of no cause being shown, the Collector shall take such further action as may seem expedient.

4. All notices under section 5 shall be served at the cost of Government.

5. On receipt of the Collector's report, the Commissioner will, if he thinks the property ought to be acquired by Government, report the case for the orders of the Board of Revenue. This rule does not apply to cases where *coins* are the property found.

6. Collectors shall *ordinarily* acquire, under section 16 of the Act (without its being necessary for them to obtain the sanction of higher authority), the whole of any coins found, whether gold, silver, or copper, that appear to be old and not of British mintage.

Explanation.—These include coins struck at Calcutta, Moorshedabad, Benares, Surat, Arcot, in the name of Shah Alum, dated 19th Juloos.

7. If for any special reasons, such as the largeness of the quantity found, or the coins being known to be of merely metel value, the Collector considers it unnecessary to acquire the whole of the coins found, he shall, in the report mentioned in rule 2 above, state (sixthly) why he considers that the whole

of the coins found need not be acquired on behalf of Government.

8. On receipt of the report, the Commissioner, if he thinks that the whole of the coins found should not be acquired, shall report the case for the orders of Government.

9. Coins acquired under section 16 of the Act shall be sent to the Asiatic Society at Calcutta, and the Society shall report to this Government the number and nature of the coins and their probable numismatic value.

10. Collectors are empowered to purchase, otherwise than when proceeding under the provisions of the Treasure Trove Act, any coins of the age and description stated in rule 3 above, when they are less than Rs. 10 in value, on payment of a sum equal to the value of the materials of the coins, together with one-fifth of such value. Coins so purchased shall be treated in the manner described in the last section.

11. All fines levied under this Act shall be credited to Land Revenue, "Miscellaneous," and any treasure which vests in Government under section 20 or 21 shall, unless it be such as it is thought advisable for Government to retain, be sold by public auction to the highest bidder under the orders of the Commissioner, and the proceeds be credited to the above head.

12. All Commissioners and Collectors should append a paragraph to their land revenue annual reports, stating whether any applications have been presented during the year under report under section 4, or any proceedings taken before the Magistrate under section 20 or 21, or under rule 10 above.

133. NOTIFICATION, *dated, November* 4th 1885.

C. G. Part I, p. 988.

Whenever under sections 31 (*b*) and 158 (2) of the

Bengal Tenancy Act, a Court directs that a local enquiry be held under Chapter XXV of the Code of Civil Procedure, the Commission shall be issued to such person, not being below the rank of an Assistant or Deputy Collector, as the Collector of the district may from time to time select for the purpose.

The Court shall issue a precept to the Collector, requiring him forthwith to nominate a fit person as above to conduct the enquiry, and the Commission shall be issued to the person so nominated.

134. CIRCULAR No. 21J, *dated*, *November* 20th 1885.

The orders contained in Circular No. 15 J, dated the 27th July 1885, were intended to apply to officers of Government acting in their individual capacity, and not to Local and Municipal Boards. There appears to be no reason why Local or Municipal Boards should not invite the assistance of local zemindars towards public objects.

135. CIRCULAR No. 24 J, *dated*, *November* 26th 1885.

Authorises indenting officers in India to correspond direct with the Director General of Stores at the India Office in all matters of detail connected with the supply of the articles required by them. It must be clearly understood that such correspondence is to be restricted to giving or seeking information connected with entries in indents, such as would not properly require a reference to the Local Government or the Secretary of State for India in Council.

136. CIRCULAR No. 7, *dated, December* 2nd 1885.

Directs that the form set forth below be substituted for the form which was circulated as a model under Government order No. 3454, dated 2nd September 1882. (No. 390 Volume I.)

KNOW all men by these presents that *(Principal)* of [1*st surety*] (2*nd surety*) of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment will and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and every two of us bind ourselves, our heirs, executors, administrators and representatives jointly and each of us binds himself, his heirs, executors, administrators and representatives severally, firmly by these presents sealed with our seals dated this day of 188 and each of us the said doth hereby for himself, his heirs, executors, administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into, tried and determin-

ed by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden was on the day of 188 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties, the care, charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money, specie bullion, coin, jewels, Government currency notes, stamps and Government securities of whatever description, gold, silver, copper, lead, goods, stores, chattels or effects stored and used at, received into or despatched from the Treasury of or paid, deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever *and whereas* the said as such treasurer aforesaid is also responsible that all such moneys, specie bullion, coin, jewels, Government currency notes, stamps and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has

duly accounted for is at all times in tact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do *and whereas* the bulk of the said property remains as well in the care, charge, and custody of the Treasury officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the district officer of or other the person exercising his functions for the time being under the sanction of the Government of may direct *and whereas* the said in consideration of his said appointment has delivered and deposited with and endorsed

over to as such district officer as aforesaid Government securities to the extent of Rs. of which the numbers, amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and idemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies, or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise *and whereas* the said *(Principal)* and the said *(1st surety)* and *(2nd surety)* as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or

defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid, and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of district officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held, executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said or his agent or agents, nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns, the Government of or the said district officer for the time being by from or through the means of the neglect, failure, misconduct, disobedience, omission or insolvency of the said or his said agent or agents, nominee or nominees or of

any of the sub-treasurers, servants, clerks, sircars, cash-keepers, poddárs, coolies or other persons nominated, accepted by or serving under him the said or his said agent or agents, nominee or nominees or by from or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the district officer for the time being of the Government of six calender months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for Rs. so deposited as aforesaid respectively or such other Government security or securities to the same amount as the district officer for the time being of the Government of may consent from time to time to

accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said district officer for the time being or the Government of
as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full powers to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized by the said district officer for the time being or the Government or if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for Rupees or any part thereof or for any sub-

stituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid

The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principals*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the above-mentioned Government promissory notes for Rs. or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]: *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said (*Principal*) and (*sureties*) in case any breach of the conditions of the said bond shall

be discovered after the return of the said Government promissory notes.*

137. NOTIFICATION No. 4035 I, *dated*, *December* 12th 1885.

I. G. Part I, p. 667.

Declares that the decrees of the High Court of the state of Travancore and of the Zillah Courts and the Courts of Munsiffs established in that state, may be executed in British India as if they had been made by the Courts of British India: Provided that when the decree sent to a Court in British India for execution is a decree of the Court of a Munsiff, the documents mentioned in Section 224 C. C. P. bear the counter signature of the Judge of the Zillah Court to which the Court of the Munsiff is subordinate.

138. NOTIFICATION No 4036 I, *dated*, *December* 12th 1885.

I. G. Part I, p 667.

Declares that the decrees of the Appeal Court of the State of Cochin and of the Zillah Courts and the Courts of Munsiffs established in that state, may be executed in British India as if they had been made by the Courts of British India: Provided that, when the decree sent to a Court in British India for execution, is a decree of the

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*NOTE.—In order to provide more efficiently for the safe custody of security bonds of Treasurers' &c., they should be sent in a registered cover to the Inspector-General of Registration. Copies on plain papers should be retained in the Collectorate for the purpose of periodically testing the value of the property pledged, and also for reference whenever necessary. (Board's circular dated February 1879)

Government should not be burdened with the cost of testing the value of the land pledged by Government servants as security. (Government's Letter No. 105 J-D, dated, 15th April 1884.)

Court of a Munsiff, the documents mentioned in Section 224 C. C. P. bear the counter signature of the Judge of the Zillah Court to which the Court of the Munsiff is subordinate.

139. NOTIFICATION, *dated, December* 21st 1885.

C. G. Part I, p 1255.

Under sub-section 5, section 190 of the Bengal Tenancy Act (VIII of 1885) the following Rules are prescribed :—

SERVICE OF NOTICES.

1. *Sections* 12, 13, *and* 15.—Notices under these sections shall contain, so far as may be possible, the particulars given in the forms specified in Schedule I, and shall be served on the landlord or his agent, or, where two or more persons are joint landlords, on their common agent referred to in section 188, or on their common manager appointed under section 95 as the case may be, in the manner prescribed for the service of a summons on a defendant under the Code of Civil Procedure. Where there is more than one landlord, and no common agent or common manager has been appointed, the notice shall be served by being posted on the landlord's village office, if any ; and if there be no village office; by fixing it up in the presence of not less than two persons on some conspicuous place on the tenure, and a copy shall also be forwarded by post in a letter registered under Part III of the Indian Post Office Act to the person, or persons, to whom immediately preceding the transfer the rent had ordinarily been paid. When

notice is served personally, the landlord's fee shall be tendered with the notice. If in cases of personal service a receipt cannot be obtained for the fee from the landlord or his agent, and in all cases when the notice is not served personally, the fee shall be held in deposit by the Collector until applied for by the person or persons authorized to receive it.

2. *Section* 45.—Notice to a raiyat to quit under this section shall be served through the Court having jurisdiction to entertain a suit for ejectment from the holding in the manner prescribed for the service of a summons on a defendant under the Code of Civil Procedure, and shall be subject to the same process fee.

3. *Section* 46 (2).—The agreement under this section shall be filed in the Court having jurisdiction to entertain a suit for arrears of rent of the holding, and shall be served on the raiyat in the manner prescribed for the service of a summons on a defendant under the Code of Civil Procedure, on payment of the fee prescribed by the High Court.

Section 46 (4).—The notice under this section shall be filed in the Court having jurisdiction to entertain a suit for arrears of rent of the holding, and shall be served on the landlord in the manner prescribed for the service of a summons on a defendant under the Code of Civil Procedure, on payment of the process fee prescribed by the High Court.

5. *Section* 63 (2).—In cases (*a*), (*b*), and (*d*) of section 61 herein referred to, the notice of the receipt of

the deposit shall be served by forwarding the notice by post in a letter registered under Part III of the Indian Post Office Act, 1866, or, where the Court may deem it necessary, in the manner prescribed for the service of a summons on a defendant under the Code of Civil Procedure.

6. *Section* 72 (2).—The general notice referred to in this sub-section may be published by the transferee by fixing up a written notice to the tenants in the village office or in the presence of not less than two persons in some conspicuous place on the lands, and by proclaiming to the tenants by beat of drum, in every village to which the transfer extends, that the interest of the former landlord has passed to the transferee. The transferee may, if he thinks fit, apply for service of the notice to the Civil Court having jurisdiction to entertain a suit for arrears of rent of the holding, and the Court shall thereupon serve the notice as hereinbefore prescribed on payment of the process fee prescribed by the High Court.

7. *Section* 73.—Notice under this section shall be in writing, and shall be delivered to the landlord or his agent, or, where two or more persons are joint landlords, to their common agent referred to in section 188, or to their common manager appointed under section 95, as the case may be, at the landlord's village office, or at such other convenient place as may be appointed by the landlord for the payment of rent under sub-section (2) of section 54.

8. The raiyat may, if he thinks fit, cause the notice to be served through the Civil Court having jurisdiction to entertain a suit for arrears of rent of the holding in the manner prescribed for the service of a summons on a defendant under the Code of Civil Procedure, on payment of the process fee prescribed by the High Court.

9. *Section* 86 (2) *and* (4).—If the ryot elect to proceed under the second sub-section of this section, he may personally serve a written notice of his intention to surrender on his landlord ; but if he elect to proceed under the 4th sub-section of the section, the notice of the ryot's intention to surrender shall be served on the landlord in the manner prescribed for the service of a summons on a defendant under the Code of Civil Procedure, on payment of the process fee prescribed by the High Court.

10. *Section* 87.—A notice of the tenant's abandonment of his holding under sub-section (2) of this section shall be in the form specified in Schedule I, shall be published by beat of drum upon the holding alleged to be abandoned, and a copy thereof shall be affixed in the presence of not less than two witnesses, to some dwelling-house, or tree, or other conspicuous object upon the holding. The fee payable by the landlord shall be Re. 1.

GENERAL SCALE OF FEES.

1. *Section* 189 (1).—*For service of Notices.*—For the service of every notice under this Act, not being a notice issued by any Revenue or Civil Court (fees for serving

which are regulated by the Court Fees Act), and not being provided for by any other rule made under this Act, a process fee of 12 annas shall be levied, if the notice be directed to one or more persons residing in the same village.

2. Where such notices are directed to several persons resident in different villages, a fee of 12 annas shall be levied for service in each village.

3. In addition to the above fee, the actual charge which must be incurred, if it is necessary to travel by railway or boat, or cross ferries, will be levied from and paid by the person at whose instance the process is issued before issue of the process. If a peon carries more than one process involving charges for railway-fare, boat-hire, &c., the sum leviable will be charged in equal shares upon all the processes so carried. The rates at which such boat-hire is to be charged shall be the same as those fixed for criminal processes under Rule VII of the rules prescribed by the High Court under clause 2, section 20, Act VII of 1870, and shall be sufficient only to cover, on the whole, the actual cost of hiring boats, or of such boat establishment as it may be necessary to maintain for the purpose of serving processes of these classes.

4. If a peon is detained at the place of service for more than 24 hours at the request of the person at whose instance the process was issued, or of his agent, such person or agent must then and there pay demurrage at the rate of 5 annas a day. Unless this demurrage is

paid, the peon must decline to wait. No demurrage is to be charged if the delay was not due to the person requiring the process or to his agent.

5. *Section* 61 (2).—*For deposits of Rent.*—For deposits of rent under section 61 (2), 4 annas for every such deposit of Rs. 25 or less, with an additional 4 annas for every Rs. 25 or part of Rs. 25 in excess : Provided that in no case shall the fee exceed the sum of Rs. 5.

6. *Section* 134.—*For distraint of Crops.*—The following scale of charges is prescribed, on account of processes for distraint and sale under the Bengal Tenancy Act :—

(*a*)—In respect of the warrant of distraint—8 annas.

(*b*)—In respect of each man necessary to effect the distraint and also to ensure safe custody, where such man is to be left in actual possession—4 annas a day.

(*c*)—In respect of action taken under section 126 (clause 2) for the reaping, storing, or preservation of the crop distrained—4 annas a day for every person employed, and in addition actual hire of threshing floor or store-house, if necessary.

In addition to the charges under clauses (*a*), (*b*), and (*c*) above, railway-fare, boat-hire, and ferry charges will be levied, when necessary, as under Rule 3 of this Chapter.

NOTE.—For other rules see the notification in the Calcutta Gazette.

140. CIRCULAR No. 1, *dated, January* 4th 1886.

Authorizes Local Governments and Administrations to sanction commission to Bankers for payments in any places when they consider such to be necessary, reporting the sanction given to the India Government.

2. Such arrangements should, however, be sanctioned only when no more economical means of making payments can be devised, and every opportunity should be taken to discontinue them when this can be done with advantage to the Government, or to effect a reduction in the amount of commission paid.

3. In many stations remote from Treasuries, the Post Office or the Telegraph Department may have surplus receipts which could, by arrangements with those Departments, be placed at the disposal of a Department having payments to make at those stations, the amount being paid to the credit of the Post Office or Telegraph Department at the Treasury to which the surplus funds would ordinarily be remitted. Inquiry should invariably be made as to the possibility of utilising such surplus receipts before any arrangement of the kind referred to in this Resolution is sanctioned.

4. It may be also convenient and economical to make remittances by Post Office Money Orders in instances where the payments at outlaying stations are so small or uncertain as to make it undesirable to enter into an arrangement of the kind suggested in paragraph 3 of this Resolution with the Post Office or Telegraph De-

partment. Any cases in which remittance by Money Order is sanctioned should be reported to the Government of India in this Department.

141. NOTIFICATION No. 310, *dated, January* 21st 1886. C. G. Part I, p 40.

Remits the fees payable under the Court-fees Act, on the following documents, namely :—

(1) Copy of a charge framed under section 210 of the Code of Criminal Procedure, 1882, or of a translation thereof, when the copy is given to an accused person.

(2) Copy of the evidence of supplementary witnesses after commitment, when the copy is given under section 219 of the said Code to an accused person.

(3). Copy or translation of a judgment in a case other than a summons-case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said Code to an accused person.

(4). Copy or translation of a judgment in a summons-case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail.

(5). Copy of an order of maintenance when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.

(6). Copy, furnished to any person affected by a judgment or order passed by a Criminal Court, of the

Judge's charge to the jury, or of any order, deposition, or other part of the record, when the copy is not a copy which may be granted under any preceding clause of this notification without the payment of a Court-fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment.

(7). Copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court.

(8). Copies of all documents which any such advocate, pleader or other person is required to take, in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any Criminal proceedings.

(9). Copies of judgment or depositions required by officers of the Police Department in the course of their duties.

142. CIRCULAR No. 9, *dated, January* 28th 1886.*

Service postage stamps and service covers shall not

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*NOTE.—Covers stamped with service postage labels should be subscribed "on Her Majesty's Service" under the full signature and official designation of the Government official who sends the cover, or of the Head Clerk, or of other responsible officer to whom the duty of despatching is confided. (Board's Rule 1, dated April 1879.)

be used in future for correspondence connected with the Inland Labour Transport Fund when such correspondence is conducted by officers appointed to administer Act I of 1882 (the Inland Emigration Act) in their capacity as such. Ordinary postage stamps must in future be used for such correspondence, and the cost of registers, forms, and stationery supplied, by the Superintendent of Stationery for the use of officers appointed to perform duties under the Act named will be debited to the Inland Labour Transport Fund.

143. CIRCULAR No. 2 J, *dated, February* 1st 1886.

A Magistrate subordinate to the District Magistrate is also inferior to him within the meaning of section 435 of the Code of Criminal Procedure, and consequently a District Magistrate is competent to call for the record of any proceeding before any Magistrate's Court in his district.

144. CIRCULAR No. 1 A, *dated, February* 4th 1886.

Masters of Government and Aided Schools and Colleges shall not in future be appointed to be Members of District School Committees, though they may be appointed to be Secretaries to such Committees. These orders apply to all districts in Bengal, but it is not intended that they should have retrospective effect.

These orders also do not apply to Professors in Colleges.

145. NOTIFICATION No. 593, *dated, February* 5th 1886.

I. G. Part I, p 63.

Prescribes the following rules under Act II of 1886.

1. The time within which amounts deducted from salary, annuity, pension or gratuity paid by a local authority under section 8, sub-section (1), of the Act must be paid to the credit of the Government of India is fixed at one week from the date of payment of the salary, pension, annuity, or gratuity. The payment to the credit of the Government shall be made by remitting the amount to the Collector with a statement giving the following particulars for each person from whom the tax has been realised :—

Name, period for which the salary has been paid, amount of salary paid, and amount of tax.

2. The return required by section 10 of the Act shall be in prescribed Form A.

3. Any sums, such as payments to regimental mess or band funds or the like, compulsorily stopped from salary by the orders, or with the approval, of Government, shall be deducted from the salary previous to assessment.

A portion of salary withheld in pursuance of an order of a Court is not a sum compulsorily stopped from salary within the meaning of this rule.

4. A deduction made from the amount of salary, pension, or annuity liable to assessment on account of a payment made to a life insurance company must be supported by the receipt of the insurance company for the payment and a copy thereof. When the deduction is claimed by a servant of the Government, or of a local authority, the officer paying the salary, pension, or an-

nuity will compare the original receipt with the copy, return the original, and attach the copy to the salary, pension or annuity bill if the payee is a Government servant, and to the statement forwarded with the amount of the tax realised under Rule I, if the payee is a servant of a local authority.

Where the Collector is satisfied that the original receipt of the insurance Company cannot be produced without an amount of delay, expense, or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient.

5. The amounts exempted from assessment by section 5, sub-section (1), clause (*g*) of the Act and by rule 4 above shall not be deducted from income for the purpose of determining whether the income is liable to the tax, or of determining the rate at which the tax shall be levied.

6. The amount to be assessed under section 24, sub-section (1), of the Act on account of a building occupied by the owner thereof shall not in any case exceed 10 per cent of the aggregate income of the owner derived from all sources. It will not, however, be understood from this that a maximum of 10 per cent. of the aggregate income of the owner is to be considered equivalent to the letting value of his house. The letting-value will, in all cases, be ascertained on the best data available, in view of the circumstances of the locality in which the house is situated.

7. Salaries, annuities, and pensions paid in April 1886, though on account of March 1886, are liable to the tax.

8. After the close of the year of assessment each Accountant General or other auditing officer shall submit Return No. 1 in the prescribed form to such officer as the Local Government may direct.

9. The certificates referred to in the second column of Part III of Schedule II of the Act shall be in prescribed Form B or in Form C.

10. Any claim under section 5, sub-section (1), clause (*e*) of the Act to exemption from the levy of the tax on the interest of securities employed solely for religious or public charitable purposes within the meaning of that clause must be supported by a certificate from the Collector, which shall be in prescribed Form D.

11. In the case of securities, the interest on which is payable by the Government of India, the amount deducted on account of the tax under section 13, sub-section (1) of the Act shall be paid to the credit of the Government on the same day as the payment of the interest is made.

12. In the case of securities, the interest on which is not payable by the Government of India the amount so deducted shall be paid to the credit of the Government within one week from the date on which interest is paid. The person deducting the amount should pay it to the credit of the Government by remitting the amount to the Collector with a statement showing the following

particulars :—

Name of owner, description of security, number of security, date of security, amount of security, period for which interest is drawn, amount of interest, and amount of tax.

13. Interest on securities belonging to Service Funds shall not be assessed.

14. After the close of the year of assessment each Accountant-General and Comptroller shall submit Return No. II in the prescribed form to such officer as the Local Government may direct.

15. In calculating the amount of tax payable the amount due on a fraction of a rupee shall be neglected. Thus the tax to be realised on a monthly salary of Rs. 166-10-8 is Rs. 4-5-2 only.

16. All public servants are forbidden to make public or disclose, except for the purpose of the working of Act II of 1886, any information contained in documents delivered or produced with respect to assessments under Part IV of the said Act, and any public servant committing a breach of this rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code.

17. Power to make further rules is hereby delegated to the several Local Governments.

18. Each Local Government will prescribe forms of registers to be maintained by Collectors and others for the purpose of showing the demand and collections of the tax, the various classes of incomes assessed, and the

working of the several provisions of the Act.

19. After the close of the year of assessment each Local Government will submit to the Government of India in the Financial Department a report on the working of the Act.

20. The following returns in the prescribed forms will be submitted with that report:—

Return I. } As received from the Accountant.
" II. } General or Comptroller or other
" III. } Auditing Officer.
" IV.
" V.
and " VI.

For forms see the India Gazette.

NOTE.

Rules framed by the Bengal Government under Act II of 1886.

1. Subject to the restrictions hereafter mentioned, the powers and functions conferred and imposed by the Act and these rules shall be severally exercised by the Board of Revenue, the Commissioners of Divisions, the Commissioner of Income Tax, who will act under the instructions of the Board, the Collectors of districts, and Collectors and Deputy Collectors appointed for the purposes of the Act.

2. In the assessment and collection of the tax the Collector of the district will be subject to the control of the Commissioner of the Division and the Board of Revenue.

3. The Collector will retain in his own hands the general supervision of the operations under the Act; but, except in Calcutta, the immediate control and direction of the work will be entrusted to a Deputy Collector specially appointed by Government, who will be termed the Income Tax Deputy Collector, and will exercise the powers of a Collector under the Act.

4. The Board of Revenue will appoint one or more assessors in each district, who, except in Calcutta, will carry on the general work of assessment under the immediate orders of the Income-Tax Deputy Collector.

5. The Commissioner of Income-tax, subject to the Board's control, will be entrusted with the administrative working of the Act.

6. No assesement amounting to rupees two hundred and fifty or upwards shall be made by the Income-tax Deputy Collector, but by the Collector of the District.

7. The power of hearing and passing orders on petitions of objection, under section 26 of the Act, shall not be exercised by Income-tax Deputy Collectors, except in cases where the amount of assessment to which the petition relates is less than rupees two hundred and fifty.

8. The forms to be used under the Act shall be those contained in the schedule annexed to these rules. Consistently with these rules, the Commissioner of Income-tax may alter these forms, or prescribe other forms as may from time to time be required. Forms of returns will be supplied by the Collector free of charge to persons requiring them.

9. Every return made under the Act by a local authority, company, public body or association, or private employer, shall be subscribed by the person making it with a declaration that it is correctly prepared in accordance with the provisions of the Act.

10. In the case of a company, public body or association, mentioned in sections 9 and 10 of the Act, the Collector may cause a general notice in Form E to be published, inviting the principal officer of such company, public body or association, when submitting the return of salaries, annuities, pensions and gratuities which is required by section 10 to furnish to the Collector on or before the 15th day of April each year, to state whether he is willing to collect the tax due from the persons included in the return, and to forward the amount to the Collector on condition of being allowed a remission of a portion of the amount payable on the terms specified in rule 13 below. The person making the return may subscribe on the return his assent to this arrangement. The return will be in Form I. B.

11. After the receipt by him of the return mentioned in section 10, the Collector may issue a special notice in Form F to the person making the return, inviting him to state whether he is willing to collect the tax due from the persons included in the return, and to forward the amount to the Collector on condition of his being allowed a remission of a portion of the amount payable on the terms specified in rule 13, below. The person making the return may subscribe on the return his assent to this arrangement. The return will be in Form IB.

12. The Collector may further cause a general notice in Form G to be published, inviting every private employer to deliver, or cause to be delivered to the Collector within a time to be specified, a return in Form I B of the salaries as pensions, annuities and gratuities payable or paid to persons in his employ or pay, and to state, when submitting the return, whether he is willing to collect the tax due from the persons included in the return, and to forward the amount to the Collector, on condition of his being allowed a remission of a portion of the amount payable on the terms specified in rule 13 below. The person making the return may subscribe on the return his assent to this arrangement.

13. In the cases in which the agreement referred to in the three last preceding rules is entered into between him and the person making the return, the Collector is hereby empowered to grant a remission of 5 per cent. if the yearly amount of tax payable by the person included in the return is paid in a lump sum on or before the 15th July, or a remission of 3 per cent, if the amount is paid in four equal instalments on or before the 15th of May, August, November and February respectively ; or a remission of one per cent, if the amount is paid in monthly instalments on or before the 7th of each month. Whenever this agreement is entered into, the Collector shall grant an author-

ity in form H to the person making the return to collect the tax payable by the persons included in the return.

14. In the event of any alteration in the course of the year either in the number of persons employed, or in the rate of salary, pension or annuity mentioned in a return, the person making the return, or his successor in office, shall, if required, send notice of such alteration to the Collector, but such requisition shall not be made in the case of a private employer.

15. The list mentioned in section 16, sub-section 3, shall be filed in the office of the Collector of the district, and in Calcutta, in the office of the Collector, 4, Bankshall street. The list may be filed in parts as each part is prepared, but there should be a separate notification in Form K for each part, and each part should be signed by the Collector and bear the date specified in the notification which relates to it. The list to be filed shall be prepared in English, and the register of assessees in such form as may be prescribed by the Board of Revenue shall be deemed to be the list, if the Collector thinks fit to adopt it as such instead of filing a separate list.

16. Each part shall be closed on the date specified on the notification which relates to it, and no fresh names shall be added to the part after that date.

17. The list to be published and the notication prefixed thereto shall be in the language of the district to which they refer, but the Collector, if he thinks fit, may also publish them in English.

18. The publication of the list, or part or parts thereof, and of the notification mentioned in section 16, sub-section (5), shall be made in villages by affixing them at the nearest post office, or in some conspicuous part of the village, and in towns either by affixing them at the municipal office, or by means of a notice in a local newspaper, informing the public that the list is open for inspection at the office of the Collector, whichever mode of publication the Collector may think fit to adopt. The publication in Calcutta, its suburbs, and Howrah shall be made by means of a notice to be affixed at the police stations, informing the public that the list is open for inspection at the office of the Collector, and by a similar notice in the Calcutta and Exchange Gazettes.

19. In exercise of the powers conferred upon him by section 18 of Act II of 1886, the Lieutenant Governor is pleased–

(a) to give a general authority to Collectors to include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and to serve a notice under section 17 in form L on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list in cases in which they may consider it advisable to do so ;

(b) to give a general authority to Collectors to publish, in any manner which may be most suitable, a general notice in form M ; and

(c) to authorize the Collector in Calcutta to cause a special notice in form N to be served on any person chargeable under Part IV of the Act, inviting him to deliver or cause to be delivered to the Collector, or at the Collector's office, within a time to be specified in the notice, which shall not be less than seven days, a return in form IIB of his yearly income. A form of the return will accompany the notice.

20. During the first year of the operation of the Act–

(a) A person, who has been assessed under Part I of the second schedule of the Act, shall not be again assessed in respect of his income chargeable under Part IV, where the amount of such income is less than ~~Rs~~ 500 per annum.

(b) A person, whose income under Parts I and IV is less than five hundred rupees per annum respectively, shall not be liable under Part IV by reason of his aggregate income under these two parts being in excess of five hundred rupees per annum.

21. The tax chargeable under Part IV may be paid in two equal instalments where the amount is rupees fifty or upwards, and the instalments shall be payable on the sixtieth day from the date specified in the notification under section 16, or in the notice under section 17 of the Act, as the case may be, and on the 1st of October respectively. Where no instalments are allowed, the tax shall be payable on the 1st of these dates.

22. An application to compound the tax should be made before the 1st July in each year, and may be admitted on the average income of not less than three years as the Collector may direct. The term of the composition shall not exceed three years. The agreement to compound shall be in form O, and shall be executed in duplicate, each copy being signed by the Collector and the person compounding. One copy shall be delivered to the person compounding, and the other copy shall remain with the Collector.

23. Subject to the following conditions, the Lieutenant Governor is pleased to delegate the powers vested in him under section 47, sub-section 5, to the Board of Revenue. When any company, firm, or person has several places of business in more than one district, the assessment of such company, firm, or person need only be made in the district in which the principal place of business is situate. When any company, firm, or person liable to assessment is known to carry on business in any other District, the Collector must communicate with the Collector of that other district in order to the formation of an estimate of the annual profits of such company, firm, or person, and the determination of the principal place of business. In the event of any dispute arising regarding the district in which the principal place of business is situated, the Collectors will, if their districts are situated in the same division, refer the question for the decision of the Commissioner, otherwise they will apply direct to the Board for orders. As a general rule the ordinary place of residence of the person assessed, and in the case of a company or firm the ordinary place of residence of the head acting manager or partner, shall be held to be the principal place of business of such company, firm, or person. Residence in the suburbs or neighbourhood of Calcutta shall, when the business is carried on in Calcutta, be taken to be residence in Calcutta. (C. G. Part I, dated, March 10th 1886. p 161.)

146. NOTIFICATION No. 594, *dated*, *February* 5th 1886. I. G. Part I, p 73.

Directs that the fee payable under the Court fees Act

on a petition to the Collector under section 25, Act II of 1886, to have an assessment reduced or cancelled, shall, whatever may be the amount of the assessment to which the petition relates, be limited to one anna.

147. NOTIFICATION No 835, *dated, February* 19th 1886. I. G. Part I, p 88.

Remits both prospectively and retrospectively, in the whole of British India, the stamp duty with which a deed of dower executed on the occasion of a marriage between Mohamedans is chargeable.

148. NOTIFICATION, *dated, February* 20th 1886. C. G. Part I, p 142.

Directs that the special register to be kept by each civil court in accordance with the provisions of section 146 of the Bengal Tenancy Act shall be in the form prescribed by section 58, Act XIV of 1882, and numbered as 116 in the 4th Schedule annexed to that Act.

149. NOTIFICATION, *dated, February* 20th 1886. C. G. Part I, p 142.

Directs that the proclamation referred to in section 163 (3), Bengal Tenancy Act, as required by section 287 of the Civil Procedure Code, shall, in addition to the places prescribed in section 16 3 (3) of the Bengal Tenancy Act, and in section 289 of the Code of Civil Procedure, be published in the Mal Kachari, or rent office of the estate, and at the local thana.

150. NOTIFICATION No 1042, *dated, March* 5th 1886. I. G. Part I, p 104.

Prescribes the following rules under sec 38, Act II. of 1886

(1) Contributions, whether compulsory or voluntary, made to Provident Funds by Railway servants to whom cl (*g*) of sec 5, Act II of 1886 does not apply, shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

The Provident fund of a Railway Provident Institution constituted under rules approved by the Governor General in Council shall be deemed to be a " service fund " within the meaning of rule 13 of the Notification of the Government of India, No 593, dated the 15th February 1886.

151. NOTIFICATION No 1044, *dated*, *March* 5th 1886.. I. G. Part I, p 104.

Reduces to a fixed duty of one rupee the stamp duty payable under the Stamp Act on any re-insurance effected by an Insurance Company, which has granted a policy of insurance against loss by fire, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

152. NOTIFICATION No 1138, *dated*, *March* 10th 1886. I. G Part I, p 156.

Rules that the general Family Pension Fund shall be deemed to be a " service fund " within the meaning of Rule 13 of the Notification of the Government of India, No 593, dated the 5th February 1886.

153. NOTIFICATION No 1199, *dated*, *March* 12th 1886.
I. G. Part I, p 150.

Prescribes the revised rules for the guidance of depositors in post office Savings Bank in supersession of all existing orders on the subject.

For rules see the original Notification.

154. NOTIFICATION No 1448, *dated*, *March* 25th 1886.
I. G. Part I, p 271.

The Hindu Family Annuity Fund shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, No 593, dated the 5th February 1886.

INDEX

Consecutive Number.

Accounts.

Cash payment for petty supplies ... 124
Check over due credit of receipts in the Treasury 41
Cost of supplies of stores from England to be treated in Home — 94
Duplicate receipts should not be taken ... 45

Act.

Acquirements of coins by Collector under Indian Treasure Trove — ... 51, 67
Amount of court fee stamp on petition to Collector under section 25 of — II of 1886 146
Applications for loans under—XII of 1884 exempted from court fees ... 66
Bengal Tenancy—when came into force ... 115
Commission for local enquiry under Bengal Tenancy — on whom to be issued ... 133
Form of register under Bengal Tenancy — 148
Instrument for securing repayment of loans under — III of 1884 exempted from stamp duty 77
Period for preservation of registers, &c., under the Arms — 112

Consecutive Number.

Act.—(*Continued.*)

Period of service how to be specified under — 1 of 1882 82

Places for publication of proclamation under Bengal Tenancy — 149

Revised Rules for the working of Indian Treasure Trove — 132

Rules for election of Commissioners under — III of 1884 (B C) 53

Rules under—II of 1886 145, 150, 152, 154

Rules under section 190 of Bengal Tenancy — 139

Submission of proceedings under section 63 of Municipal—by Magistrates 99

Addresses.

Government servants not to receive— ... 86

Agreement.

Form of —for building of pleaders ... 60

Allowance.

Deputation—to ministerial officers of Subordinate Judicial officers ... 28

Pay and — to Government servants when out of Jurisdiction 36

Appeals.

Submission of—by ministerial officers, &c., to Government 26

Consecutive Number.

Applications.

— for extradition of offender from Cooch Behar where to be made 118
— for missing copies of India Gazette where to be made 24
— for sanction to expenditure for which no provision made in Budget Estimate ... 35
—for transfer of stock note exempted from Court-fees 111
Remission of Court-fees on — for leave to occupy certain lands 49
—to Collector for return of impounded documents exempted from stamp duty ... 71

Arms Act.

Period for preservation of registers, &c., under — 112

Books.

Cowell's Law Reports and Indian Appeals where to be applied for 5
English Law Reports and Weekly Notes not allowed to all officers .. 5
Rules for purchase of — 48A

British Burmah.

List of spelling of names of places in — ... 18

Budget Estimate.

Application for sanction to expenditure for which no provision made in — ... 35

	Consecutive Number.
Building.	
Form of agreement for—of pleaders ...	60
No payment to be made for cleanliness of — in Cantonment	57
Repairs to — by whom to be carried ...	83
Supply of furniture for Provincial — ...	52
Cantonment.	
Levy of Municipal tax on public property in —	4
No payment to be made for cleanliness of building in —	57
Stamp on receipt and cheques granted by— funds	70
Unoccupied houses in — exempted from house tax	12
When houses in — not exempted from Conservancy rates	55
Casual Leave.	
(See Leave).	
Certificate.	
Acceptance of Medical —in cases of casual leave	2
—to annual return of securities of ministerial officers	38
Chemical Examiner.	
Transmission of washings, &c., to — in cases of suspected poisoning ...	132
Cheques.	
Stamp on receipt and — granted by Cantonment funds	70

	Consecutive Number.
Circuit-house.	
Addition to list of officers privileged to occupy —	85
Period for preserving quarterly — returns	92
Civil Surgeon.	
Rules for attendance by — on Government servants	56, 61
Cochin.	
Decree of Courts in —	138
Coin.	
Acquirement of — by Collector ..	51, 67
Collector.	
Acquirement of coins by —	51, 67
Application to — for return of impounded documents exempted from stamp duty	71
Commissioner.	
Application for extradition of offender from Cooch Behar to be made to — ...	118
Rules for election of Municipal — ...	53
Submission of crop and weather, &c., reports not to be submitted to — ...	44
Commission.	
Issue of — under Bengal Tenancy Act ...	133
— to Bankers for payment in stations remote from treasuries	140
Committee.	
Masters of aided schools and colleges not to be members of district school — ..	144

	Consecutive Number.
Contingencies.	
Allotment for —	109
Classification of—	109
Rules for—	58
Cooch Behar.	
Application for extradition of offender from — where to be made ...	118
Copies.	
— furnished by Revenue Courts and offices for private use exempted from Court-fees	47
Only salaried clerk to prepare — of sessions record	108
What—of documents exempted from Court-fees	141
Correspondence.	
Directions for addressing letters to the Secretariat	123
Service postage stamp for —connected with Inland Transport Fund	142
— with Director General of stores, in connection with supply of articles ...	135
Court-fees.	
Additional — on probates and letters of administration how to be denoted ...	73
Applications for loans exempted from— ...	84
Applications for loans under Agriculturist's Loans Act exempted from— ...	66

	Consecutive Number.
Court-fees.—*(Continued.)*	
Applications for transfer of stock note exempted from —	111
Copies furnished by Revenue Courts and offices for private use exempted from—	47
—on petition to Collector under section 25 of Act II of 1886	146
—payable on institution of suit for possession of fractional share of part of certain estate	48
Remission of — on application for leave to occupy certain lands	49
Rules for refunding the value of impressed —	65
What copies of documents are exempted from—	141
Covenanted Civil Service.	
Departmental examination of Junior Members of —	33
Criminal Procedure Code.	
Jurisdiction over European British subjects under sections 443 and 446 of—	25
Permission under section 495 of — should be given when applied for by Excise Inspector	13
Decrees.	
Execution of — of Cochin Courts ...	138
„ „ — „ Travancore Courts ...	137

Consecutive Number.

Documents.

—— conveying land granted by Government exempted from stamp duty ... 88
Language of — executed on behalf of Government 32
What copies of—exempted from Court-fees 141

Election.

Rules for — of Municipal Commissioners 53

English Royal Humane Society.

Transmission of representation to— ... 103

Establishment.

Sanction of Government for — of Ferry work 106

European British Subjects.

Jurisdiction over — under sections 443 and 446 Criminal Procedure Code ... 25
Number of Jurors for trial of — ... 93

Examination.

Departmental — of junior members of covenanted Civil Service.. ... 33
Extension of system of competitive — for admission of clerks into India Government office 67A

Excise Inspector.

Permission applied for by — under section 495 Criminal Procedure Code ... 13

	Consecutive Number.
Execution.	
— of decrees of Cochin Courts	138
— ,, ,, ,, Travancore Courts ...	137
Fees.	
Mortgage or Trust deed is subject to registration —	63
Payment of — to Government Pleaders ...	116
Ferry.	
Sanction of Government is necessary for establishment of — work	106
Form.	
— of register under Bengal Tenancy Act	148
Furniture.	
Supply of — for provincial building ...	52
Gazetted officer.	
— not to reside elsewhere than at head quarters	122
Gazette.	
Application for missing copies of — of India where to be made... ...	24
Government Pleader.	
Payment of fees to —	116
Government Servants.	
Acquisition of land or investment of money by —	19

Consecutive Number.

Government Servants.—(*Continued.*)

Civil and Military — not to enter into pecuniary arrangement 6
Communication of information with press by — prohibited 48
Dismissal of– for embarrassed circumstances 15
Grant of bonus or honorarium to — for special work 126
— not to receive testimonials and addresses 86
— not to take pecuniary aid or subscription from native chiefs 105, 134
Pay and allowance to — when out of jurisdiction 36
Re employment of retired — ... 102
— removed for misconduct or inefficiency not entitled to pension 95
Rules for attendance upon — by medical officers 56, 61
Rule on the subject of security bond taken from— 17
Salary of — cited as witnesses ... 119
Submission of duplicate medical report by — on medical leave 9
Transmission of representation by — to English Royal Humane Society ... 103
Travelling allowance of —cited as witnesses in Criminal Courts 50
Travelling allowance of — summoned as

	Consecutive Number.
Government Servants.—(*Continued.*)	
witnesses how to be drawn ...	72
— when not to give security bond ...	74, 128
Gratuity.	
Officers removed for misconduct or inefficiency not entitled to —	95
Hospital Assistant.	
Infliction of minor punishment on — ...	101
Indian Treasure Trove Act.	
Acquirement of coins by Collector under —	51,67
Revised rules for the working of — ...	132A
Inspection.	
— of Jails by Magistrates	39
Intestate property.	
Addition to rules for transmission and disposal of moveable —	27
Jails.	
Confinement of female prisoner in Alipur —	11?
Inspection of — by Magistrates ...	39
Joint Stock Company.	
Debenture bonds by — exempted from stamp duty	64
Transfer of shares in a — to Secretary of State for India.	80

Consecutive Number.

Judicial officers.

— not to reside elsewhere than at Head Quarters 122

Jurisdiction.

Pay and allowance to Government Servants when out of — 36

Jurors.

Number of — for trial of European British subjects and others 93

Preparation of the list of — under section 321 Criminal Procedure Code ... 25

Kabuliyet.

Registration of — when not necessary ... 20

Leave.

Acceptance of medical certificate in cases of casual — 2

Previlege — to Sessions Judge or other officers 89

Submission of duplicate medical report by Government servants on medical — 9

Letters of Administration.

Additional Court-fee stamp on —how to be denoted 73

Life insurance.

Examination of postal employe who

	Consecutive Number.
Life Insurance.—*(Continued.)*	
effiects —	7
Policies of — exempted from stamp duty	23
Lotteries.	
Publication of proposals relating to — ...	127
Lunatic.	
Enquiry about the relatives of — when to be made	114
Magistrate.	
District — to call for records from other — s	42,143
In absence of — by whom jails to be visited	39
Particulars in reference by — about Criminal lunatic	114
Preparation of copies of sessions record when applied for by District — ...	108
Submission of proceedings under section 63 of Municipal Act by — ...	99
— to give permission under section 495 Criminal Procedure Code to Excise Inspector	13
— to visit jails	39
Transmission of papers by — through zemindari Dàk	75
Manufacture.	
Supply of store of European — ...	16,59

Consecutive Number.

Medical Certificate.

Acceptance of — in cases of casual leave... 2

Medical officer.

Acceptance of medical certificate from other than Government — in cases of casual leave 2
Examination of postal employe who effects life insurance by — 7
— not prohibited from receiving addresses 86
Power of punishing Hospital Assistants rests with Administrative — ... 101
Rules for attendance by — on Government servants 56,61

Military officers.

Civil and — not to enter into pecuniary arrangements 6

Ministerial officers.

Addition to form of security bond of — ... 87
Amended form of security bond of — ... 136
Certificate to annual returns of security given by — 38
Deputation allowance to — of Subordinate Judicial Officers 28
Submission of appeals by — 26

	Consecutive Number.
Nazir.	
Amount of security of — of Civil Courts...	91
Form of security bond of—	136
Notaries Public.	
Description of seals for —	1
— to hold office for life	10
Order Book.	
Period for destruction of —	76
Passage money.	
Rates of — under Travelling Allowance Code	30
Pay.	
— and allowance to Government servants when out of jurisdiction... ...	36
Pension.	
Officers removed for misconduct or inefficiency not entitled to—	95
Re-appointment of Government servants retired on —	102
Pleaders.	
Form of agreement for buildings of — ...	60
Payment of fees of— engaged by Municipalities	37
Payment of fees to Government — ...	116

Consecutive Number.

Police.

— report should contain special section regarding conviction of women murdering infant children 14

Postage.

Service — stamp not to be used for correspondence with Inland Labour Transport Fund 142
— when not charged for official papers ... 34

Post Office.

Rules of — Savings Bank 153

Pound.

— farmers to execute a kabulyat ... 20
Form of kabulyat to be executed by lesses of cattle— 107
Sanction of Government necessary for establishment of — work ... 106

Press.

Communication of information by Government servants with — prohibited ... 48

Prisioner.

Confinement of female—in Alipur Jail ... 113
Consultation between a — and his legal adviser 21

Consecutive Number.

Privilege leave.

— to Sessions Judge 89

Probate.

Additional Court-fee on — how to be denoted 73

Proclamation.

Places for publication of — under Bengal Tenancy Act... 149

Public officer.

(See Government servants.)

Public Works Department.

Repair to building on the books of — ... 83
— to supply furniture for provincial building 52

Punishment.

Infliction of minor — on Hospital Assistants 101

Mint Master.

Execution of work by — 22
— to supply seals for Notaries Public ... 1

Muktears.

Form of agreement for building of — ... 60

Consecutive Number.

Municipal.

— Board can accept pecuniary aid or subscription 134
Submission of proceedings under section 63 of — Act by Magistrates ... 99
— tax on public property in Cantonment 4

Municipality.

Charges of — for conservancy services not to be paid 57
Civil suit by — how to be conducted ... 131
Cost of burial of corpses of persons dying intestate within — 27
Form of agreement for building erected by — on Government land ... 60
Inordinate assessment of Government property in — 100
Payment of pleaders fees engaged by — ... 37
Rules for the election of Commissioners in — 53
Submission of a consolidated report for — to Government 78
— to keep implements 96

Receipt.

Stamp on — and cheques granted by Cantonment funds 70
When duplicate—not to be taken ... 45

Consecutive Number.

Records.

District Magistrates to call for — from other Magistrates 42,143
Preparation of copies of sessions — by salaried clerk 108

Reference.

Particulars in — by Magistrate about Criminal Lunatics 114

Reformatory.

Release of youthful offenders ordered to be detained in— 125

Refund.

Period for making application for — ... 51A
Rules for — of the value of Court fee stamps 65

Register.

Form of — under Bengal Tenancy Act ... 148

Registration.

Form of agreement for buildings of pleaders requires — 60
Mortgage or Trust deed is subject to — ... 63
— of Kabuleyat not required when given by pound farmers 20

Repairs.

— to buildings on the books of Public Works Department 83

Consecutive Number.

Report.

Date for submission of a consolidated — for all municipalities 78
Police — should contain special section on the subject of conviction of women murdering infant children ... 14
Submission of — regarding women convicted of murdering infant children 14
Submission of weather and crop, &c., — to Commissioner 44
Weekly telegraphic — of rainfall, &c., where to be addressed to... ... 97
Weekly weather, &c.,—where to be addressed to 98

Returns.

Addition to annual — shewing new titles granted 54
Blank annual — of expenditure of store not to be submitted 46
Certificate to annual — of security given by ministerial officers 38
Period for preserving quarterly circuit-house— 92

Road cess.

Form of agreement for buildings erected by — Committee 60

Salary.

— of Government servants cited as witnesses 119

Consecutive Number.

Savings Bank.

Letter to the Post Master for depositing money in — exempted from stamp duty 130
Receipts given by depositors in Railway — for money withdrawn exempted from stamp duty 11
Rules of Post office — 153
Security bond not necessary when the amount is lodged in — 74

Seals.

Supply of — by Mint Masters for Notaries Public 1

Secretary.

Appointment of teachers as — to District School Committee 144
Direction for addressing letters to — of Bengal Government 123
— of Judicial, Political and Appointment departments how to be styled ... 110

Secretary of State for India.

Transfer of shares in a joint stock Company to the — 80
Transmission of packages to — ... 81
Transmission of parcels for the office of — 40

	Consecutive Number.
Security.	
Addition to form of — bond of ministerial officers	87
Amount of — of Nazirs of Civil Courts ...	91
Certificates to annual returns of — of ministerial officers	38
Form of — bond of Government servants	136
Period for retention of — bond deposited by Treasurer, &c.	31
Rules regarding — bond from Government officers...	17
When — bond not to be taken from Government servants	74,128
Sessions cases.	
Preparation of copies of records of — by salaried clerk	108
Sessions Judges.	
Privilege leave to —	89
Sheristadar.	
Promotion of second grade — ...	104
Stamp Act.	
Duty chargeable on instrument for repayment of loans under —	90
Stamps chargeable on charter party under —	69
Stamps on receipts and cheques granted by Cantonment funds under — ...	70

Consecutive Number.

Stamps.

Amendment of the rules regulating supply and sale of — 68,129
When plain papers may be subjoined to — 129

Stamp duty.

Application to Collector for return of impounded document exempted from — 71
— chargeable on a charter party ... 69
Debenture bond by joint stock Company exempted from — 64
Deed of dower executed during marriage of Mahomedans exempted from — ... 147
Instrument for securing repayment of loans under Agriculturists' Loans Act exempted from — 77
Letter to Post Master for depositing money in Savings Bank exempted from — 130
— leviable on instrument for repayment of loans 90
— on kabuliyet executed by Pound farmers 20
— on sanads of jagirs and other documents when remitted 62,88
— payable on re-insurance for fire effected by Insurance Company ... 151

	Consecutive number.
Stamp duty.—*(Continued.)*	
Policies of life insurance and contracts for monthly allowances exempted from —	23
Receipts given by depositors in East India Railway Savings Bank for money withdrawn exempted from— ..	11
Stock Note.	
Application for transfer of — exempted from Court-fees	111
Modifications of rules for selling — ...	117
Store.	
Cost of supplies of — from England how to be treated...	94
Indenting officers to correspond with Director General of —	135
Submission of blank annual return of expenditure of — prohibited ...	46
Supply of — of European manufacture ...	16,59
Tax.	
Levy of Municipal — on public property in Cantonment	4
Rules regarding Income — ...	145,150.152.154
Unoccupied houses in Cantonment exempted from house —	12
Telegrams.	
Despatch of — to Government when to be prepaid and when not	120

	Consecutive Number.
Tolls.	
Volunteer corps in uniform exempted from —	3
Translation.	
Subscription to Bengali — of cases in Indian Law Reports	79
Travancore.	
Decrees of Courts in —	137
Travelling allowance.	
— of Government servants cited as witnesses in Criminal Courts ...	50
— of Government servants summoned as witnesses how to be drawn ...	72
Travelling Allowance Code.	
Definition of term "Day" in section 3 (k) of —	29
Increase of mileage and daily rates to officers in certain district under — ...	43
Rates of passage money under — ...	30
Volunteer corps.	
Members of — exempted from Tolls ...	3
Wills.	
Amended rules for the custody and preservation of —	121
Witnesses.	
Salary of Government servants cited as —	119
Travelling allowance of Government servants cited as—in Criminal Courts ...	50
Travelling allowance of Government servants summoned as — how to be drawn	72
Zemindari dâk.	
Transmission of official papers through —	34,75

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HAND—BOOK OF THE CIRCULAR ORDERS AND NOTIFICATIONS OF THE GOVERNMENT OF INDIA.

AND OF THE GOVERNMENT OF BENGAL APPLICABLE TO THE CIVIL AND CRIMINAL COURTS IN THE LOWER PROVINCES OF BENGAL. FROM JANUARY 1858 TO MARCH 1882.

By G. N. Ghose Serrishtadar, Judge's Court, Burdwan 1st edition. Price 1 Rupee cash.

OPINIONS OF THE HON'BLE HIGH COURT, DISTRICT JUDGES AND THE PRESS.

EXTRACT *from the High Court's letter No. 2829, dated, 17th September 1883 to the Secretary to the Government of Bengal, Judicial, Political and Appointment Departments.*

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English Department
CIVIL.*m*

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The Hon'ble Sir Richard Garth Knight, *Chief Justice*
The Hon'ble R. C. Mitter
The Hon'ble W. F. Mc Donell, V.C.
The Hon'ble H. F. Prinsep
The Hon'ble L. R To.tenham *Judges*

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ARTARMAN,
HELENSBURGH. T. SMITH.
N. B.
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MOTIHARI, CHAMPARUN, MARCH 10*th* 1884. H. W. GORDON.

I AM much obliged to you for the copy of your Hand-book of Government Circulars just received. I have no doubt I shall find it very useful.

MOZUFFERPORE, 11-3-84. ALF. C. BRETT.

I AM very much obliged to you for the presentation copy of your Hand book. I have no doubt it will be of great use.

HOOGHLY, 12*th* MARCH 1884. J. P. GRANT.

I HAVE received with much pleasure your "Hand-book." It is very carefully compiled-is well got-up, and will prove most useful. I am glad you have secured Government patronage.

ARRAH, 12*th* MARCH 1884. J. TWEEDIE.

I HAVE to thank you for the Second Edition of your Hand-book of the Circular Orders and Notifications of the Government of India, and of the Government of Bengal. It seems to me to be a very practical compilation with a useful index.

RAMPORE BEAULIA, RAJSHAHYE, J. G. CHARLES.

MARCH 12*th* 1884.

I was glad to receive your Edition of the Circular Orders. It will be a very useful book of reference.

BANKURA, BROJENDRA COOMAR SEAL.

12*th* MARCH 1884.

Pray accept my best thanks for your Hand-book which is extremely well done and is I think a most useful compilation.

BANKIPORE, MARCH 15*th* 1884. C. B. GARRETT.

I BEG to acknowledge with many thanks the receipt of a copy of your "Hand-book." At present I have not found time to do more than glance at the contents but from what I see I have no doubt the book will be very useful.

TIPPERAH, 15*th* MARCH 1884. F. W. J. REES.

I have to thank you for the copy of the revised edition of your Hand-book to Government Circulars kindly sent to me. The work has been much improved and is likely to prove very useful.

MYMENSINGH, 16*th* MARCH 1884. J. CRAWFURD.

Your revised edition of Government Circulars has reached me and I return my thanks. As I before said it will be a very useful book if kept up to date. Please send me 7 copies for Subordinate Courts.

PUBNA, 19*th* MARCH, 1884. F. H. McLAUGHLIN.

Babu Chandra Nath Ghose, Serishtadar of the Judge's Court, Burdwan, has rendered an important service to all men of business, especially those connected with the Courts, whether Judicial properly so called, Magisterial or fiscal, by the publication of a Hand-book of notifications and circulars of the Government and the Rules and Orders relating to the examination of Assistant and Deputy Magistrates and others, as well as subjects of a miscellaneous nature. The Index is copious and remarkably full. We think that Government Officer whether Superior or Subordinate ought to be without a copy of his Hand-book. It is no small advantage to have an official *Vade Mecum* ready at hand to give information regarding any rule and procedure within a small compass. How often office-hands are bewildered when required to trace out any order regarding any particular subject – *The Hindoo Patriot April* 21, 1884

The Hand-book under notice embodies the circular Orders and Notifications of the Government of India, and of the Government of Bengal, dating from June 1829 to December 1883. The text embraces a variety of subjects not only useful and important to judicial and ministerial officers of the Government, but also to the legal practitioners and the lay public who may have any dealings with Government The circulars of local High Courts on cognate subjects have been put in in foot notes The second edition, which is now before us, is a decided improvement on the first, and besides several additional items, it gives in foot-notes the Rules of the Revenue Board, Accountant-General, and the Inspector-General of Jails, in a summarised form. The alphabetical arrangement of the subjects made in the Index affords great facility in tracing a particular item. The Hand-book is a really *handy-book* of reference and the opinions of several Judicial officers which are quoted in the cover, as also the recommendation of the Calcutta High Court to the Government of Bengal for the supply of this book to every Judicial officer in this province, go conclusively to show the amount of useful matter that has been compressed into this neat little volume.– *The Indian Mirror May* 22, 1884.

A GUIDE TO JUDICIAL OFFICERS, IN MATTERS CONNECTED WITH THEIR OFFICE WORK AND THE INSPECTION OF COURTS SUBORDINATE TO THE JUDGE 1st EDITION.

By C N Ghose Serristadar, Judge's Court Burdwan, Price 9 annas including postage.

OPINIONS OF THE DISTRICT JUDGES AND OF THE PRESS.

This is a small pamphlet compiled and published by Baboo Chandra Nath Ghose, Serristadar, Judge's Court, Burdwan, and printed by H, C, Gangooly and co. of this city. Baboo Chandra Nath's Hand-book of the Circular Orders and Notifications which we noticed in these columns only a short time ago, has proved very useful, and Government has patronized that publication by purchasing a large number of copies We hope this little pamphlet will be equally patronized. Its usefulness is apparent at the first glance. The pamphlet is divided into six Chapters. The first Chapter deals with the general conduct of Judicial business in the Civil Department ; 2nd Chapter Copying Department ; 3rd Chapter Small Cause Court Department ; 4th Chapter Nazarat Department ; 5th Chapter Account Department ; and in the 6th Chapter are all the general remarks. The publication, we have no doubt, will be a great help to the Judicial officer.

Indian Mirror, dated 31st July 1884.

I am much obliged to you for the useful compilation which you have kindly sent to me.

I am glad that as a practical man you are making yourself useful to the Judicial officers. The book will be of great use to the judges.

BANKURA 24 *th July* 1884. BROJENDRA COOMAR SEAL.

Iam much obliged for the copy of your last compilation, on inspections. It seems to be well done and likely to be useful.

RUNGPORE, 25*th July* 1884. J. R. HALLETT.

Iam much obliged to you for sending me a copy of your new book—the Rules for office inspection—it appears to be an excellent little manual.

GYA, 26*th July* 1884. T. SMITH.

I have to thank you for the presentation copy of your office inspection rules. It appears to be a most useful publication and likely to be in great demand in all district court offices.

FUREEDPORE, 27*th July* 1884. H. F. MATTHEWS.

Your small pamphlet relating to the rules for inspection of Subordinate Courts will relieve many officers of the trouble of picking out the various circulars on the subject. I am obliged to you for the copy you have sent me.

MOZUFFURPORE, 28*th July* 1884. ALF. C. BRETT.

I have to thank you for so kindly sending me a copy of your useful compilation.

BHAGALPORE, 17*th August* 1884. W. H. VERNER.

Mr. J. Posford begs to thank Mr. C. N. Ghose for a copy of his Inspection manual for Civil Courts received this morning. It appears a useful compilation.

NOAGALLY, 18*th August* 1884.

I have looked over the publication and think it will be a very useful one.

RANCHEE, 18 *th August* 1884. G. E. PORTER.

I have received your "Guide to Judicial Officers" and accept it with many thanks. A work of the kind was much wanted. It might add to the usefulness of the Guide if a complete list of the registers required to be kept in Subordinate Courts were given in the next edition.

MIDNAPORE, 18*th August* 1884. H. GILLON.

I have to acknowledge with thanks the receipt of your "Guide to Judicial Officers". I have not had time to go very carefully through it; but so far as I have been able to see, it will be a very useful compilation for Judicial Officers to have by them.

HIGH COURT, 28*th November* 1884. C. A. WILKINS.

Mr. J. F. Stevens begs to thank Babu Chandra Nath Ghose for the presentation copy which he has received of the Babu's little work on office inspection. It is a useful compilation.

MYMENSINGH, 26*th January* 1885.

I have to thank you for sending me your "Guide to Judicial officers". It seems a very useful little pamphlet and well compiled.

NOAKHOLLY, 25*th May* 1885. W. H. M. GUN.

Pray accept my best thanks for the copy of your "Guide to Judicial Officers" which you sent me some days ago.

It is a most useful publication and does you great credit.

13 London Street, 26*th May*. C. B. GARRETT.

A GUIDE TO JUDICIAL OFFICERS IN MATTERS CONNECTED WITH THEIR OFFICE WORK AND THE INSPECTION OF THEIR COURTS. REVISED AND ENLARGED.

By C. N. Ghose, serrishtader, Judge's Court, Burdwan. Price 1 Rupee 1 anna including postage cash

Opinions of the Government officers and of the Press.

I am much obliged to you for your "Guide to Judicial officers." It is well arranged and likely to be very useful.

Pubna, 28*th July* 1885. G. G. DEY.

I am much obliged to you for a copy of the 2nd Edition of your Guide to Judicial officers." It is a decided improvement on the 1st Edition, and will be of great use as a refresher.

Bankura, 26*th July* 1885. RSAJENDRO CUMAR SEAL.

Pray accept my thanks for the copy received today, of your "Guide to Judicial officers" (second Edition) you have considerably enlarged the work, which must prove useful to inspecting officers.

54 Chowringhee, 25*th July* 1885. C. A. WILKINS.

I have to thank you for your presentation copy of the Judicial Guide It appears to be an excellent little work.

Rungpore, 25*th July* 1885. J. WHITMORE.

I have to thank you for a copy of the revised edition of your useful "Guide to Judicial Officers" duly received by yesterday's post, and with the best wishes for your welfare.

Arrah, 26*th July* 1885. H. F. MATTHEWS.

I have to thank you for sending me a copy of the Second Edition of your Guide of Judicial Officers." It is a useful little book. I shall be obliged by your sending me fifteen copies by value payable post for the persons here desirous of buying the books.

Gya, 30*th July* 1885. T. SMITH.

I am much obliged to you for sending me a copy of the 2nd Edition of your Inspection Guide. I found the first Edition very useful.

Bankipore, 2*nd August* 1885. T. M. KIRKWOOD.

Mr. J. F. Stevens begs to thank Babu Chundra Nath Ghose for the second Edition of his useful little book.

Mymensingh, 3*rd August* 1885.

Thank you much for your 2nd Edition of the Inspection Guide. It will save much trouble and time I think to inspecting officers.

Jessore, 4*th August* 1885. F. M'LAUGHLIN.

I have to thank you for sending me the 2nd Edition of your Guide to Judicial Officers. I think it a very useful book and have suggested to my Munsifs that they should buy copies out of their Stationery allowances.

Faridpore, 8*th August* 1885. H. BEVERIDGE

I have to thank you for sending me a copy of your Guide to Judicial Officers, I have looked into the book, and I have no doubt it will be very useful to any inspecting officer.

DACCA, *9th August* 1885. W. H. PAGE.

I am obliged to you for the "Guide." It is a marked improvement on the first Edition. I have gone carefully through it, and it seems to me that you have omitted nothing.

MOZUFFERPORE, *10th August* 1885. ALF. C. BRETT.

I have to thank you for the copy of your Guide to Judicial officers which you have sent me. It appears to be a compact and useful Guide for officers inspecting their own and subordinate Courts.

CHITTAGONG, *13th August* 1885. C. M. W. BRETT.

The undersigned acknowledges with many thanks the second Edition of the Guide to Judicial officers and regrets the delay that has occurred in acknowledging its receipt. The usefulness of the book has been much increased by the additions and the Subordinate Judges and Munsifs have been authorized to add it to their office libraries with a view to holding inspections of their own offices.

HOOGHLY, *20th August* 1885. H. GILLON.

I have to thank you for your letter addressed to England and for the little volume which you sent and which will be I am sure of great service to Judicial officers.

BANKIPORE, *9th December* 1885. T. D. BEIGHTON.

I am in receipt of your letter and the little guide to Judicial officers for which receive my best thanks. It is an admirable little book containing much in the way of practical hints and suggestions in a small space.

MIDNAPORE, *13th January* 1886. F. F. HANDLEY.

Allow me to thank you very much for the copy of your inspection manual which you have kindly sent me. It seems to be a very useful little book.

CHAPRA SARUN, 4 *th February* 1886. F. H. HARDING

I have to thank you for sending me a copy of your Guide to Judicial officers. It appears to be well compiled and promises to be useful.

ALIPORE 24 PARGUNNAH *4th February* 1886. A. E. STALEY.

The fact that a second Edition of Mr. C. N. Ghose's "Guide" is called for shows that it supplies a certain want. It is extremely practical in design, and is clearly and sensibly arranged. Some additions have been made to the present edition with the object of adopting it to the conditions of the Courts of District Judges as well as of the Subordinate Courts. A list of registers which the High Court has retained has been added, and will increase the value of a volume which may be safely recommended to the notice of Judicial officers who are desirous of mastering the details of the Court machinery".

ENGLISHMAN *Thursday August 27th* 1885.